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*Co-Counsel to Hill Street Properties LLC*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

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In re:	)	
	)	Chapter 11
	)	
TOYS “R” US PROPERTY COMPANY I, LLC, <i>et al.</i> <sup>1</sup>	)	Case No. 18-31429 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

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**NOTICE OF HILL STREET PROPERTIES LLC’S SECOND OMNIBUS  
OBJECTION TO CERTAIN (A) REDUCED CLAIMS, (B) INSUFFICIENT  
DOCUMENTATION CLAIMS, (C) SATISFIED LEASE CLAIMS, (D) NO LIABILITY  
CLAIMS, AND (E) SATISFIED TAX CLAIMS**

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**PLEASE TAKE NOTICE THAT** on March 21, 2019, Hill Street Properties LLC (“Hill Street”) filed *Hill Street Properties LLC’s Second Omnibus Objection to Certain (A) Reduced Claims, (B) Insufficient Documentation Claims, (C) Satisfied Lease Claims, (D) No Liability Claims, and (E) Satisfied Tax Claims* (the “Omnibus Objection”)<sup>2</sup> with the Bankruptcy Court. The Omnibus Objection is available at <https://cases.primeclerk.com/toyspropcoI/> by searching “Second Omnibus Objection” in the “Search Docket” field. By the Omnibus Objection, Hill Street is seeking to disallow claims, including your claim(s), as set forth on Exhibit A attached hereto, because Hill Street alleges your claim(s) either: (i) is in the incorrect amount according to the Propco I Debtors’ books and records, (ii) does not contain sufficient documentation to support the claim, (iii) is a claim which has previously been satisfied, or (iv) is a claim for which the Propco I Debtors do not reflect any liability.

**PLEASE TAKE FURTHER NOTICE THAT** on February 28, 2019, the Bankruptcy Court entered the *Order (I) Approving Procedures for Filing Omnibus Objections to Claims, (II) Approving the Form and Manner of the Notice of Omnibus Objections, and (III) Granting Related*

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<sup>1</sup> The debtors in these chapter 11 cases, Toys “R” Us Property Company I, LLC. and its debtor affiliates (collectively, the “Propco I Debtors”) along with the last four digits of each Propco I Debtor’s federal tax identification number, are set forth in the *Final Order (I) Directing Joint Administration of Hill Street’ Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 94].

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Objection.

*Relief* [Docket No. 1267] (the “Order”), approving procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the “Claims” and each individually, a “Claim”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

YOU ARE RECEIVING THIS NOTICE BECAUSE ALL CLAIMS LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE PROPCO I DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OMNIBUS OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OMNIBUS OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OMNIBUS OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, UNDER THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT BY 4:00 P.M. (PREVAILING EASTERN TIME) ON APRIL 11, 2019 (THE “RESPONSE DEADLINE”) AND SERVED ON THE OBJECTING PARTY, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED, AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

**Critical Information for Claimants**  
**Choosing to File a Response to the Omnibus Objection**

Who Needs to File a Response: If you oppose the modification or disallowance and expungement of your Claim(s) listed below and if you are unable to resolve the Omnibus Objection with Hill Street before the deadline to object, then you must file and serve a written response (the “Response”) to the Omnibus Objection in accordance with this Notice.

If you do not oppose the modification or disallowance and expungement of your Claim(s) listed below, then you do not need to file a written Response to the Omnibus Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. prevailing Eastern Time on April 11, 2019.**

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court via CM/ECF or at the following address:

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street  
Richmond, Virginia 23219

If the Omnibus Objection is filed by Hill Street, the automatic ECF notification for a timely and properly filed Response will satisfy service requirements, and the Response may also be served on Hill Street at the following addresses:

**Kutak Rock LLP**  
Attn: Jeremy S. Williams  
901 East Byrd Street, Suite 1000  
Richmond, Virginia 23219

Unless otherwise adjourned by the Bankruptcy Court or Hill Street pursuant to the Omnibus Objection Procedures, the hearing on the Omnibus Objection and your Response will be held at **11:00 a.m. prevailing Eastern Time on April 18, 2019, at:**

United States Bankruptcy Court  
701 East Broad Street – Courtroom 5100  
Richmond, Virginia 23219

**Procedures for Filing a Timely Response  
and Information Regarding the Hearing on the Omnibus Objection**

***Contents.*** Each Response must contain the following (at a minimum):

1. a caption setting forth the name of the Bankruptcy Court, the name of the Propco I Debtor, and the case number and the title of the Omnibus Objection to which the Response is directed;
2. the claimant's name and an explanation for the amount of the Claim;
3. a concise statement setting forth the reasons why the Bankruptcy Court should not sustain the Omnibus Objection with respect to your Claim(s), including, without limitation, the specific factual and legal bases upon which the claimant will rely in opposing the Omnibus Objection;
4. a copy of any other documentation or other evidence of the Claim, to the extent not already included with the Claim, upon which the claimant will rely in opposing the Omnibus Objection at the hearing; and
5. your name, address, telephone number and email address and/or the name, address, telephone number and email address of your attorney and/or designated representative to whom the attorneys for Hill Street should serve a reply to the Response, if any (collectively, the "Notice Addresses"). If a Response contains Notice Addresses that are different from the name and/or address listed on the Claim, the Notice Addresses will control and will become the service address for future service of papers with respect to all of your Claims listed in the Omnibus Objection (including all Claims to be modified or disallowed and expunged and the surviving claims) and only for those Claims in the Omnibus Objection.

***Additional Information.*** To facilitate a resolution of the Omnibus Objection, your Response should also include the name, address, telephone number, and email address of the party with authority to reconcile, settle or otherwise resolve the Omnibus Objection on the claimant's behalf (the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will ***not*** become the service address for future service of papers.

***Failure to File Your Timely Response.*** If you fail to file your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice and timely serve it on Hill Street, Hill Street will present to the Bankruptcy Court an appropriate order granting the relief requested in the Omnibus Objection ***without further notice*** to you.

***Hearing Attendance.*** If you file a Response to the Omnibus Objection, then you should plan to appear at the hearing on the Omnibus Objection. Hill Street, however, reserves the right to continue the hearing with respect to the Omnibus Objection and the Response.

***Rescheduling the Hearing.*** If the Bankruptcy Court determines that the hearing on the Omnibus Objection will require substantial time for the presentation of argument and/or evidence, then the Bankruptcy Court, in its discretion, may reschedule the hearing.

***Each Objection Is a Contested Matter.*** Each Claim subject to an Omnibus Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such Claim.

#### **Additional Information**

***Reply of Hill Street.*** Hill Street may file a reply to your Response or reply in oral argument at the hearing. In such event, Hill Street is permitted to file its reply no later than one calendar day before the hearing on the Omnibus Objection and the Response.

***Additional Discovery.*** Upon receipt of your Response, Hill Street may determine that discovery is necessary in advance of the hearing on the Omnibus Objection and your Response. In such event, Hill Street will serve separate notice to the Notice Addresses that the scheduled hearing will be treated as a status conference during which the parties will request that the Bankruptcy Court issue a scheduling order to facilitate resolution of the Response. Notwithstanding the foregoing, nothing herein modifies any parties' right to seek discovery or request that the scheduled hearing be treated as a status conference.

***Requests for Information.*** If you have any questions regarding the Omnibus Objection and/or if you wish to obtain a copy of the Omnibus Objection or related documents, you may call the Debtors' restructuring hotline at (844) 794-3476. You may also obtain a copy of the Omnibus Objection or related documents by visiting the Propco I Debtors' restructuring website at <https://cases.primeclerk.com/toyspropcoI/>.

***Reservation of Rights.*** Nothing in this Notice or the Omnibus Objection constitutes a waiver of Hill Street's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions, or any other claims against the claimant of the Propco I Debtors. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Hill Street has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Propco I Debtors) at a later date. In such event, you will receive a separate notice of any such objections.

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Richmond, Virginia  
Dated: March 21, 2019

/s/ Jeremy S. Williams

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**KUTAK ROCK LLP**

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	)	
	)	Chapter 11
	)	
TOYS "R" US PROPERTY COMPANY I, LLC, <i>et al.</i> <sup>1</sup>	)	Case No. 18-31429 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

**HILL STREET PROPERTIES LLC'S  
SECOND OMNIBUS OBJECTION TO CERTAIN (A) REDUCED CLAIMS,  
(B) INSUFFICIENT DOCUMENTATION CLAIMS, (C) SATISFIED LEASE CLAIMS,  
(D) NO LIABILITY CLAIMS, AND (E) SATISFIED TAX CLAIMS**

**THIS OBJECTION SEEKS TO MODIFY OR DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULES 1-5 TO EXHIBIT A ATTACHED TO THIS OBJECTION.**

Hill Street Properties LLC ("Hill Street") files this omnibus objection (this "Objection") and seeks entry of an order, substantially in the form attached hereto as Exhibit A (the "Order"):

- modifying the claims identified on Schedule 1 to the Order (collectively, the "Reduced Amount Claims") because such claims were filed in the incorrect amount based on the Propco I Debtors' books and records;
- disallowing and expunging the claims identified on Schedule 2 to the Order (collectively, the "Insufficient Documentation Claims") in their entirety because

<sup>1</sup> The debtors in these chapter 11 cases, Toys "R" Us Property Company I, LLC. and its debtor affiliates (collectively, the "Propco I Debtors") along with the last four digits of each Propco I Debtor's federal tax identification number, are set forth in the *Final Order (I) Directing Joint Administration of Hill Street' Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 94].

such claims fail to specify sufficiently the basis for the claim or provide sufficient supporting documentation;

- disallowing and expunging the claims identified on **Schedule 3** to the Order (collectively, the “Satisfied Lease Claims”) in their entirety because, based on the Propco I Debtors’ books and records, such lease claims have been paid or otherwise settled and the Propco I Debtors no longer have any outstanding liability associated therewith;
- disallowing and expunging the claims identified on **Schedule 4** to the Order (collectively, the “No Liability Claims”) in their entirety because based on the Propco I Debtors’ books and records, the Propco I Debtors have no liability for such claims; and
- disallowing and expunging the claims identified on **Schedule 5** to the Order (collectively, the “Satisfied Tax Claims” and together with the Reduced Amount Claims, the Insufficient Documentation Claims, the Satisfied Lease Claims and the No Liability Claims, the “Disputed Claims”) in their entirety because, based on the Propco I Debtors’ books and records, such tax claims have been paid or otherwise settled and the Propco I Debtors no longer have any outstanding liability associated therewith.

In support of this Objection, Hill Street submits the *Declaration of Michael Atkinson in Support of Hill Street Properties LLC’s Second Omnibus Objection to Certain (A) Reduced Claims, (B) Insufficient Documentation Claims, (C) Satisfied Lease Claims, (D) No Liability Claims, and (E) Satisfied Tax Claims* (the “Atkinson Declaration”), attached to this Objection as **Exhibit B**, and respectfully state as follows.

### **Jurisdiction**

1. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated July 10, 1984. Hill Street confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court,



absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. The bases for the relief requested herein are sections 502 and 1106(a)(1) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 3007 and 9014, and Rule 3007–1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Rules”).

### **Relief Requested**

3. By this Objection, Hill Street respectfully requests entry of an order (a) modifying or disallowing and expunging the Disputed Claims identified on **Schedules 1-5** to the Order, as applicable, and (b) granting related relief.

### **Background**

4. On March 20, 2018 (the “Petition Date”), the Propco I Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Propco I Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. A detailed description surrounding the facts and circumstances of these chapter 11 cases is set forth in the *Declaration of David A. Brandon, Chairman of the Board and Chief Executive Officer of Toys R Us, Inc., in Support of Chapter 11 Petitions and First Day Motions* [Case No. 17-34665; Docket No. 20] and the *Declaration of Michael J. Short, Chief Financial Officer of Toys “R” Us, Inc., in Support of Debtors’ First Day Motions* [Case No. 17-34665; Docket No. 30]. On May 17, 2018, the Propco I Debtors filed their schedules of assets and liabilities and statements of financial affairs [Docket Nos. 137-139 and 142] (collectively, the “Schedules”).

### **The Claims Reconciliation Process**

5. On October 12, 2018, this Court entered the *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner For Filing Proofs of Claim, Including Section 503(b)(9) Requests, (IV) Approving Notice of Bar Dates, and (V) Granting Related Relief* [Docket No. 642] (the “Claims Bar Date Order”), which, among other things, established the following deadlines for filing proofs of prepetition claim (collectively, the “Bar Dates”): (a) November 12, 2018, at 5:00 p.m., prevailing Eastern Time as the deadline by which all claimants holding claims arising prior to the Petition Date, including claims arising under 11 U.S.C. § 503(b)(9), were required to file their proofs of claim in the Propco I Debtors’ chapter 11 cases, unless otherwise set forth therein; and (b) with respect to claims arising from the rejection of executory contracts and unexpired leases of the Propco I Debtors, the later of (i) November 12, 2018, and (ii) 5:00 p.m., prevailing Eastern time, on the date that is 30 days following entry of an order approving the rejection of any executory contract or unexpired lease of the Propco I Debtors.

6. On March 23, 2018, the Bankruptcy Court entered the *Order (I) Granting Limited Application of the Relief Requested Under the Toys “R” Us Debtors’ Omnibus Wind-Down Motion and (II) Granting Related Relief* [Docket No. 20] pursuant to which the Court authorized the Propco I Debtors to begin to wind down their U.S. operations.

7. On December 22, 2018, the Propco I Debtors filed the *Fourth Amended Joint Chapter 11 Plan of Toys “R” Us Property Company I, LLC and Its Debtor Affiliates* [Docket No. 1101] (as may be modified, amended, or supplemented from time to time, the “Plan”), which Plan was confirmed on March 5, 2019 [Docket No. 1280]. Pursuant to the Plan, creditors asserting

claims for costs and expenses of administration of the Propco I Debtors' estates pursuant to sections 328, 330, 503(b) or 507(a)(2) of the Bankruptcy Code, including the actual and necessary costs and expenses of preserving the estates and operating the business of the Propco I Debtors incurred after the Petition Date and through and including the Effective Date (as defined in the Plan) (collectively, the "Admin Claims"), are required to file their Admin Claims on or before April 8, 2019.

8. Written notice of the Bar Dates was mailed to, among others, all known creditors and other known holders of claims against the Propco I Debtors, identified as of the date of entry of the Claims Bar Date Order, including all entities listed in the Schedules as holding claims against the Propco I Debtors, and to all parties who had filed requests for notices under Bankruptcy Rule 2002 as of the date of the Bar Date Orders. In addition to mailing such actual notice, the Propco I Debtors also published notice of the Bar Dates in *USA Today* (national edition) and the *Wall Street Journal* (national edition).

9. On February 28, 2018, the Court entered the *Order (I) Approving Procedures for Filing Omnibus Objections to Claims, (II) Approving the Form and Manner of the Notice of Omnibus Objections, and (III) Granting Related Relief* [Docket No. 1267] approving the Propco I Debtor's proposed objection procedures (the "Objection Procedures"). This Objection is filed in accordance with the Objection Procedures.

10. On March 5, 2019, the Court confirmed the Plan pursuant to the *Order Confirming the Fourth Amended Joint Chapter 11 Plan of Toys "R" Us Property Company I, LLC and Its Debtor Affiliates* [Docket No. 1280]. The Effective Date (as defined in the Plan) occurred on March 8, 2019 [Docket No. 1297]. Pursuant to the Plan and for the limited purposes set forth

therein, Hill Street is the successor to the Debtors, including with respect to the reconciliation of outstanding proofs of claim.

11. To date, approximately 710 proofs of claim (collectively, “Proofs of Claim” and individually, a “Proof of Claim”) have been filed against the Propco I Debtors, including approximately 261 proofs of claim seeking payment of administrative, secured and/or priority expenses. Hill Street and their advisors are in the process of reviewing the Proofs of Claim, including supporting documentation, if any, filed with the Proofs of Claim, and reconciling the Proofs of Claim with the Propco I Debtors’ books and records to determine the validity of the Proofs of Claim. For the reasons set forth in more detail below, and based on their review to date, Hill Street has determined that the Disputed Claims are objectionable on the grounds set forth below.

### **Objection**

#### **I. Reduced Amount Claims**

12. Hill Street objects to the Reduced Amount Claims set forth on **Schedule 1** to the Order. Based on their review of the Proofs of Claim, Hill Street has determined that the Reduced Amount Claims, as filed, do not accurately reflect amounts owed by the Propco I Debtors according to their books and records. Instead, Hill Street believes that the asserted amount of such claims as identified in the column titled “Claim” should be modified to the amounts in the column titled “Modified Claim” in the table provided in **Schedule 1** to the Order. Hill Street asserts that the amount listed in the “Modified Claim” column for each Reduced Amount Claim represents the fair, accurate, and reasonable value of each respective Proof of Claim, as reflected in the Propco I Debtors’ books and records and/or from the information provided by the claimants. Failure to modify such claims could result in the relevant claimants receiving a better recovery than other similarly situated creditors, even though such recovery is not warranted. Accordingly, Hill Street

requests that the Court enter the Order, modifying the Reduced Amount Claims identified on **Schedule 1** to the Order.

## **II. Insufficient Documentation Claims**

13. Hill Street objects to the Insufficient Documentation Claims identified on **Schedule 2** to the Order. Based on its review of the Proofs of Claim filed in these chapter 11 cases, the Insufficient Documentation Claims do not include sufficient information to enable Hill Street to reconcile these Proofs of Claim with their books and records.

14. A proof of claim must “set forth the facts necessary to support the claim.” *In re Chain*, 255 B.R. 278, 280 (Bankr. D. Conn. 2000) (citing 9, Resnick & Sommer eds., *Collier on Bankruptcy* ¶ 3001.09[1] at 3001-27 (15th ed. rev. 2005)) (emphasis added). If the proof of claim fails to set forth the necessary supporting facts, it is “not entitled to the presumption of prima facie validity, and the burdens of going forward and of proving its claims by a preponderance of the evidence are on the [claimant].” *In the Matter of Marino*, 90 B.R. 25, 28 (Bankr. D. Conn. 1988); *see also In re Svendson*, 34 B.R. 341, 342 (Bankr. D.R.I. 1983) (stating proofs of claim failed to “set forth all the necessary facts to establish the claim[s].”).

15. Without providing sufficient information or documentation to allow Hill Street to reconcile the Insufficient Documentation Claims with their books and records, the Insufficient Documentation Claims fail to satisfy the requirements for a proof of claim. *See Chain*, 255 B.R. at 280. *See also In re 20/20 Sport, Inc.*, 200 B.R. 972, 978 (Bankr. S.D.N.Y. 1996) (“In bankruptcy cases, courts have traditionally analogized a creditor’s claim to a civil complaint, [and] a trustee’s objection to an answer . . .”).

16. Moreover, the Propco I Debtors’ estates should not be required to pay a purported creditor to the detriment of a proven creditor. The elimination of Insufficient Documentation

Claims will streamline the claims reconciliation process and enable the Debtors to maintain a more accurate claims register. Accordingly, Hill Street hereby requests that the Court enter an order expunging and disallowing the Insufficient Documentation Claims identified on **Schedule 2** of the Order.

### **III. Satisfied Lease Claims**

17. Hill Street objects to the Satisfied Lease Claims set forth on **Schedule 3** to the Order. Based on their review of the Proofs of Claim and a thorough analysis of the Propco I Debtors' books and records, Hill Street has determined that the obligations related to such Satisfied Lease Claims have been paid or otherwise settled and the Propco I Debtors no longer have any outstanding liabilities associated therewith. As a result, Hill Street is seeking an order expunging and disallowing the Satisfied Lease Claims, as identified on **Schedule 3** to the Order. Failure to disallow and expunge the Satisfied Lease Claims could result in the applicable claimants receiving multiple recoveries against the Propco I Debtors' estates, to the detriment of other similarly situated creditors. Moreover, elimination of the Satisfied Lease Claims will enable Hill Street to maintain a more accurate claims register. Accordingly, Hill Street requests that the Court enter the Order, disallowing and expunging the Satisfied Lease Claims identified on **Schedule 3** to the Order.

### **IV. No Liability Claims**

18. Hill Street objects to the No Liability Claims set forth on **Schedule 4** to the Order. Based on their review of the Proofs of Claim and a thorough analysis of the Propco I Debtors' books and records, Hill Street has determined that the No Liability Claims, as filed, do not accurately reflect amounts owed by the Propco I Debtors according to their books and records. Instead, the Propco I Debtors assert that they have no liability for such Proofs of Claim.

19. For the reasons set forth above, Hill Street is seeking an order expunging and disallowing the No Liability Claims, as identified on **Schedule 4** to the Order. Failure to disallow and expunge the No Liability Claims could result in the applicable claimants receiving multiple recoveries against the Propco I Debtors' estates, to the detriment of other similarly situated creditors. Moreover, elimination of the No Liability Claims will enable Hill Street to maintain a more accurate claims register. Accordingly, Hill Street requests that the Court enter the Order, disallowing and expunging the No Liability Claims identified on **Schedule 4** to the Order.

**V. Satisfied Tax Claims**

20. Hill Street objects to the Satisfied Tax Claims set forth on **Schedule 5** to the Order. Based on their review of the Proofs of Claim and a thorough analysis of the Propco I Debtors' books and records, Hill Street has determined that the obligations related to such Satisfied Tax Claims have been paid or otherwise settled and the Propco I Debtors no longer have any outstanding liabilities associated therewith. As a result, Hill Street is seeking an order expunging and disallowing the Satisfied Tax Claims, as identified on **Schedule 5** to the Order. Failure to disallow and expunge the Satisfied Tax Claims could result in the applicable claimants receiving multiple recoveries against the Propco I Debtors' estates, to the detriment of other similarly situated creditors. Moreover, elimination of the Satisfied Tax Claims will enable Hill Street to maintain a more accurate claims register. Accordingly, Hill Street requests that the Court enter the Order, disallowing and expunging the Satisfied Lease Claims identified on **Schedule 5** to the Order.

**Basis for Relief**

21. Section 502(a) of the Bankruptcy Code provides that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . .

objects.” A debtor in possession has the duty to object to the allowance of any claim that is improper. *See* 11 U.S.C. § 1106(a)(1).

22. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. *See In re Allegheny Int’l, Inc.*, 954 F.2d 167, 173 (3d Cir. 1992). Bankruptcy courts have generally held that in order to receive the benefit of *prima facie* validity, however, the claimant must set forth facts necessary to support the claim. *See In re McCarthy*, No. 04-10493, 2004 WL 5683383, at \*5 (Bankr. E.D. Va. July 14, 2004). Additionally, a claimant’s proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party shows that there exists a “true dispute” as to the validity and amount of the claim. *See In re Computer Learning Ctrs., Inc.*, 298 B.R. 569, 578 (Bankr. E.D. Va. 2003) (quoting Collier on Bankruptcy ¶ 3001.09[2] (15th ed. revised 2003)). Once the objecting party refutes an allegation critical to the claim, the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence. *Allegheny*, 954 F.2d at 173. In other words, once the *prima facie* validity of a claim is rebutted, “it is for the claimant to prove his claim, not for the objector to disprove it.” *In re Kahn*, 114 B.R. 40, 44 (Bankr. S.D.N.Y. 1990) (citations omitted).

23. For the reasons set forth in this Objection and in the Atkinson Declaration, the Court should modify or disallow and expunge the Disputed Claims as requested in herein. If the Disputed Claims are not formally modified or disallowed and expunged, the potential exists for the applicable claimants to receive recoveries to which they are not entitled, to the detriment of the Propco I Debtors’ other stakeholders and the process of claims administration and reconciliation will be unnecessarily burdensome. Thus, the relief requested in this Objection is necessary to



prevent any inappropriate distribution of estate funds and to facilitate the administration of the claims-allowance process.

#### **Separate Contested Matter**

24. Each of the above objections to the proofs of claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. Hill Street requests that any order entered by the Court with respect to an objection asserted herein will be deemed a separate order with respect to each Claim.

#### **Responses to Omnibus Objections**

25. To contest this Objection, a claimant must file and serve a written response to this Objection in accordance with the Objection Procedures. If a claimant fails to file and serve a response in accordance with the Objection Procedures, Hill Street may present to the Court an appropriate order disallowing the Disputed Claim, without further notice to the claimant or a hearing.

#### **Reservation of Rights**

26. Nothing contained herein is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Propco I Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of Hill Street's or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Propco I Debtors' estates; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

**Notice**

27. Hill Street will provide notice of this Motion via first class mail and email (where available) to: (a) the Office of the United States Trustee for the Eastern District of Virginia, Attn: Robert B. Van Arsdale and Lynn A. Kohen; (b) the Official Committee of Unsecured Creditors;; (c) the administrative agent for the prepetition Secured Term Loan B Facility and the advisors and counsel thereto; (d) the prepetition administrative agent for the Propco I Unsecured Term Loan Facility and the advisors and counsel thereto; (e) counsel to the ad hoc group of the Term B-4 Holders; (f) the ad hoc group of lenders (the “Ad Hoc Group of Propco I Lenders”) under that certain Credit Agreement, dated as of August 21, 2013 (the “Propco I Credit Agreement”); (g) Strategic Asset Services, LLC as a lender under the Propco I Credit Agreement; (h) Akin Gump Strauss Hauer & Feld LLP as counsel to Strategic Asset Services, LLC; (i) the Internal Revenue Service; (j) the office of the attorneys general for the states in which Hill Street operate; (k) the Securities and Exchange Commission; (l) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (m) holders of the Disputed Claims identified on **Schedules 1-5** to the Order. Hill Street submits that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

28. No prior request for the relief sought in this Objection has been made to this or any other court.

**WHEREFORE**, Hill Street respectfully request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Richmond, Virginia  
Dated: March 21, 2019

*/s/ Jeremy S. Williams*

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**KUTAK ROCK LLP**

Michael A. Condyles (VA 27807)

Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

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Peter.Barrett@KutakRock.com  
Jeremy.Williams@KutakRock.com

*Co-Counsel to Hill Street Properties LLC*

**Exhibit A**

**Proposed Form of Order**

Michael A. Condyles (VA 27807)  
Peter J. Barrett (VA 46179)  
Jeremy S. Williams (VA 77469)  
**KUTAK ROCK LLP**  
901 East Byrd Street, Suite 1000  
Richmond, Virginia 23219-4071  
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Facsimile: (804) 783-6192

*Co-Counsel to Hill Street Properties LLC*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

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In re:	)	
	)	Chapter 11
	)	
TOYS “R” US PROPERTY COMPANY I, LLC, <i>et al.</i> <sup>1</sup>	)	Case No. 18-31429 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

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**ORDER GRANTING HILL STREET PROPERTIES LLC’S SECOND OMNIBUS  
OBJECTION TO CERTAIN (A) REDUCED CLAIMS, (B) INSUFFICIENT  
DOCUMENTATION CLAIMS, (C) SATISFIED LEASE CLAIMS, (D) NO LIABILITY  
CLAIMS, AND (E) SATISFIED TAX CLAIMS**

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Upon the omnibus objection (the “Objection”)<sup>2</sup> of Hill Street Properties LLC for entry of an order (this “Order”): (a) modifying or disallowing and expunging the Disputed Claims identified on **Schedules 1-5** attached hereto, in accordance with section 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007–1; and (b) granting related relief, all as more fully set forth in the Objection; and it appearing that the relief requested is in the best interests of the Propco I Debtors’ estates, their creditors and other parties in interest; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157

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<sup>1</sup> The debtors in these chapter 11 cases, Toys “R” Us Property Company I, LLC. and its debtor affiliates (collectively, the “Propco I Debtors”) along with the last four digits of each Propco I Debtor’s federal tax identification number, are set forth in the *Final Order (I) Directing Joint Administration of Hill Street’ Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 94].

<sup>2</sup> Capitalized terms used but not otherwise defined in this Order have the meanings given to them in the Objection.

and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Objection having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED:**

1. The Objection is granted as set forth in this Order.
2. Any response to the Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
3. Each Reduced Amount Claim, as identified on **Schedule 1** to this Order, is modified to the amount identified in the column titled “Modified Claim” in **Schedule 1** to this Order; *provided*, that Hill Street maintains the right to object to any Proof of Claim identified in the “Modified Claim” column on **Schedule 1** on any applicable grounds.
4. Each Insufficient Documentation Claim identified on **Schedule 2** attached to this Order is disallowed and expunged in its entirety.
5. Each Satisfied Lease Claim identified on **Schedule 3** attached to this Order is disallowed and expunged in its entirety.
6. Each No Liability Claim identified on **Schedule 4** attached to this Order is disallowed and expunged in its entirety.
7. Each Satisfied Tax Claim identified on **Schedule 5** attached to this Order is disallowed and expunged in its entirety.
8. Prime Clerk LLC, Hill Street’s notice and claims agent, is directed to update the claims register to reflect the relief granted in this Order.

9. Except as provided in this Order, nothing in this Order will be deemed (a) an admission or finding as to the validity of any Proof of Claim against a Propco I Debtor entity, (b) a waiver of the right of Hill Street to dispute any Proof of Claim against any Propco I Debtor on any grounds whatsoever, at a later date, (c) a promise by or requirement on any Propco I Debtor to pay any Proof of Claim, (d) an implication or admission that any particular Proof of Claim is of a type specified or defined in this Order, or (e) a waiver of the rights of Hill Street under the Bankruptcy Code or any other applicable law.

10. Each of the Disputed Claims and the objections by Hill Street to each of the Disputed Claims, as addressed in the Objection and set forth on **Schedules 1-5**, each attached to this Order, constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate Order with respect to each Disputed Claim. Any stay of this Order pending appeal by any claimants whose Proofs of Claim are subject to this Order will only apply to the contested matter that involves such claimant and will not act to stay the applicability or finality of this Order with respect to the other contested matters identified in the Objection or this Order.

11. Hill Street is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

12. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_  
Richmond, Virginia

\_\_\_\_\_  
THE HONORABLE KEITH L. PHILLIPS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/ Jeremy S. Williams

Michael A. Condyles (VA 27807)

Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

**KUTAK ROCK LLP**

901 East Byrd Street, Suite 1000

Richmond, Virginia 23219-4071

Telephone: (804) 644-1700

Facsimile: (804) 783-6192

*Co-Counsel to Hill Street Properties LLC*

**CERTIFICATION OF ENDORSEMENT**  
**UNDER LOCAL BANKRUPTCY RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams



**Schedule 1**

**Reduced Amount Claims**

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
A&W ACQUISITIONS, LLC DAVID M. BLAU, ESQ. 151 S. OLD WOODWARD AVE., STE. 200 BIRMINGHAM, MI 48009	404	10/23/2018	Toys "R" Us Property Company I, LLC 18-31429	\$2,404.44	A	\$0.00	A	Rejection damages estimated at \$95,733 per debtor's records for remaining lease period ending 1/31/19; prorated October 2018 rent and CAM fees paid by debtor, check #7732973.
				\$230,425.02	U	\$95,733.04	U	
ALISUE LLC AND DIAJEFF LLC C/O KIN PROPERTIES, INC 185 NW SPANISH RIVER BLVD, SUITE 100 BOCA RATON, FL 33431	584	11/16/2018	TRU 2005 RE I, LLC 18-31431	\$758,727.95	U	\$171,525.57	U	Estimated rejection damages per debtor's records for one year of rent, CAM, and taxes is \$171,526; one-year rejection damages per creditor total \$259,449, and also included in the claim are \$499,279 in estimated repair, maintenance, and other fees.
AURSAN COMPANY LLC C/O MICHAEL BEST & FRIEDRICH LLP ATTN: JONATHAN GOLD 601 PENNSYLVANIA AVENUE NW SUITE 700 SOUTH WASHINGTON, DC 20004	435	10/31/2018	TRU 2005 RE I, LLC 18-31431	\$366,684.29	U	\$284,319.45	U	Estimated rejection damages per debtor's records for one year of rent, CAM, and taxes is \$284,319; one-year rejection damages per creditor total \$353,399, and also included in the claim are \$13,285 in estimated repair, maintenance, and other fees.
BALI PROPERTIES, INC. C/O WILLIAM C. BECK, JR. P.O. BOX 241 JEFFERSON VALLEY, NY 10535	551	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$739,700.00	U	\$693,000.00	U	Creditor rejection damages of \$693,000 similar to debtor's estimated amount; remainder of claim is for \$46,700 in estimated costs to clean and secure building.
BERWICK-KRAUSZ BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067-2909	542	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$9,310.84	A	\$0.00	A	Rejection damages estimated at \$340,437 plus \$6,082.32 for unpaid CAM charges per debtor's books and records; no post-petition amounts due per debtor.
				\$530,489.61	U	\$346,519.71	U	
BEST BUY STORES, L.P. ATTN: LEGAL DEPARTMENT - REAL ESTATE 7601 PENN AVENUE SOUTH RICHFIELD, MN 55423	474	11/8/2018	TRU 2005 RE I, LLC 18-31431	\$2,850.00	P	\$0.00	P	Amount due per debtor's books and records is \$99,057; no basis for priority portion of claim.
				\$103,699.80	U	\$99,057.00	U	

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
CHERRY HILL UE LLC C/O URBAN EDGE PROPERTIES ATTN: MEI CHENG 210 ROUTE 4 EAST PARAMUS, NJ 07652	529	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$865,782.81	U	\$833,242.70	U	Estimated rejection damages per debtor's records are \$833,243.
CITY OF WARNER ROBINS JIM ELLIOT PO BOX 8629 WARNER ROBINS, GA 31095	339	6/29/2018	Toys "R" Us Property Company I, LLC 18-31429	\$3,794.39	U	\$0.00	U	No amounts due per debtor's books and records.
CLIFFORD ENTITIES, LLC SPOKANE VALLEY PLAZA 818 W RIVERSIDE AVE STE 660 SPOKANE, WA 99201	615	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$20,667.09	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
DANIEL G. KAMIN LIMA ENTERPRISES KEPLEY BROSCIOUS & BIGGS, PLC. WILLIAM A. BROCIOSUS, ESQ. 2211 PUMP ROAD RICHMOND, VA 23233	296	7/16/2018	MAP Real Estate, LLC 18-31430	\$346,241.46	U	\$294,144.50	U	Agree with rejection damages; no other pre-petition amounts due per debtor's books and records.
DG RETAIL LEASECO, L.L.C. C/O BARCLAY DAMON LLP ATTN: KEVIN M. NEWMAN BARCLAY DAMON TOWER 125 EAST JEFFERSON STREET SYRACUSE, NY 13202	465	11/7/2018	TRU 2005 RE I, LLC 18-31431	\$115,375.73	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
DG RETAIL LEASECO, L.L.C. C/O BARCLAY DAMON LLP ATTN: KEVIN M. NEWMAN BARCLAY DAMON TOWER 125 EAST JEFFERSON STREET SYRACUSE, NY 13202	463	11/7/2018	TRU 2005 RE I, LLC 18-31431	\$174,669.56	U	\$157,045.22	U	Rejection damages calculated at \$157,045 per debtor's books and records.
EVERETT MALL 01, LLC MOYE WHITE LLP TIMOTHY M. SWANSON 1400 16TH ST., 6TH FLR. DENVER, CO 80202	533	11/12/2018	Toys "R" Us Property Company I, LLC 18-31429	\$2,938.76	U	\$0.00	U	No amounts due per debtor's books and records.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
FAIR LAKES LEAGUE, INC. ANDREW SCHULWOLF, ESQ. 110 NORTH WASHINGTON STREET SUITE NO. 300 ROCKVILLE, MD 20850	552	11/12/2018	Toys "R" Us Property Company I, LLC 18-31429	\$3,076.32	U	\$0.00	U	No balance due per debtor's books and records.
FAIRFIELD GATEWAY, LP BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067	618	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$23,394.19	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
FAIRFIELD GATEWAY, LP BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067	617	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$25,151.14	A	\$0.00	A	No amounts due per debtor's books and records.
				\$21,423.24	U	\$0.00	U	
FAMILY CENTER OREM SHOPPING CENTER, LLC C/O CCA ACQUISITION COMPANY, LLC 5670 WILSHIRE BLVD SUITE 1250 LOS ANGELES, CA 90036	292	7/20/2018	TRU 2005 RE I, LLC 18-31431	\$4,837.50	P	\$0.00	P	No post-petition amounts due per debtor's books and records.
				\$260,001.81	U	\$260,001.81	U	
FAY ESTATES LLC GREENBERG TRAURIG, LLP HEATH B. KUSHNICK 200 PARK AVENUE NEW YORK, NY 10166	509	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$185,645.42	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
				\$774,863.54	U	\$774,863.54	U	
FORT GRATIOT CHARTER TOWNSHIP 3720 KEEWAHDIN RD FORT GRATIOT, MI 48059	341	4/30/2018	Toys "R" Us Property Company I, LLC 18-31429	\$987.59	U	\$0.00	U	No balance due per debtor's books and records.
FORUM LONE STAR, LP STEVEN R SCHLESINGER 300 GARDEN CITY PLAZA, FLOOR 5 GARDEN CITY, NY 11530	502	11/11/2018	TRU 2005 RE I, LLC 18-31431	\$166,146.42	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
				\$627,467.66	U	\$627,467.66	U	

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Toys 'R Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
FOURTH QUARTER PROPERTIES, VII, INC. BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067-2909	544	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$77,766.41	A	\$0.00	A	Post-petition rent paid by debtor through rejection date of 10/17/18; November fees not due.
				\$5,500.00	U	\$0.00	U	
G&I VIII LAKESHORE MARKETPLACE, LLC HARTMAN SIMONS & WOOD C/O IRENE B. VANDER ELS, ESQ. 6400 POWERS FERRY RD. NW #400 ATLANTA, GA 30339	540	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$46,598.58	A	\$0.00	A	Rejection damages estimated at \$173,750 and no post-petition amounts due per debtor's books and records.
				\$238,088.92	U	\$173,750.48	U	
GATEWAY CENTER PROPERTIES III LLC 60 COLUMBUS CIRCLE, 19TH FLOOR NEW YORK, NY 10023	480	11/9/2018	TRU 2005 RE I, LLC 18-31431	\$2,462,836.82	U	\$1,461,635.29	U	Estimated rejection damages per debtor's records for one year of rent, CAM, and taxes is \$1,461,635.
GREAT EAST MALL, INC. ATTN: LEGAL DEPARTMENT 5577 YOUNGSTOWN-WARREN ROAD NILES, OH 44446	675	3/28/2018	TRU 2005 RE I, LLC 18-31431	\$8,386.21	U	\$0.00	U	No amount due per debtor's books and records.
HAMILTON CROSSING CMBS, LLC, BY CBL & ASSOCIATES MANAGEMENT INC., AS MANAGING AGENT CALEB T. HOLZAEPFEL 736 GEORGIA AVENUE, SUITE 300 CHATTANOOGA, TN 37402	654		TRU 2005 RE I, LLC 18-31431	\$812.24	A	\$0.00	A	No rejection damages due for property owned by debtor; no post-petition amounts due per debtor's books and records.
				\$20,589.41	U	\$0.00	U	
HAP PROPERTY OWNER, L.P. SAMANTHA L. TZOBERI, ESQ. 5555 GLENRIDGE CONNECTOR, SUITE 800 ATLANTA, GA 30342	550	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$9,123.73	A	\$0.00	A	October 2018 rent paid by debtor, check #7732981.
				\$199,650.00	U	\$199,650.00	U	
HARBISON COMMUNITY ASSOCIATION 106 HILLPINE ROAD COLUMBIA, SC 29212	483	6/14/2018	TRU 2005 RE I, LLC 18-31431	\$5,588.74	A	\$1,376.65	A	Amount due per debtor's books and records is \$1,376.65.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
HAREFF LLC MICHAEL BEST & FRIEDRICH LLP JONATHAN GOLD 601 PENNSYLVANIA AVENUE NW SUITE 700 SOUTH WASHINGTON, DC 20004	424	10/31/2018	TRU 2005 RE I, LLC 18-31431	\$381,698.39	U	\$154,950.39	U	Estimated rejection damages per debtor's records for one year of rent, CAM, and taxes is \$154,950; one-year rejection damages per creditor total \$230,474, and also included in the claim are \$151,224 in estimated repair, maintenance, and other fees.
IN RETAIL FUND WOODFIELD COMMONS, LLC CONNOLLY GALLAGHER LLP KAREN C. BIFFERATO, ESQ. 1000 NORTH WEST STREET, 14TH FLOOR WILMINGTON, DE 19801	596	11/21/2018	TRU 2005 RE I, LLC 18-31431	\$1,594,943.98	U	\$1,034,543.80	U	Estimated rejection damages per debtor's records for rent, CAM, and taxes for 15% of remaining term is \$1,034,544.
IRC UNIVERSITY CROSSINGS, LLC 1000 NORTH WEST STREET 14TH FLOOR WILMINGTON, DE 19801	281	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$45,253.90	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
IRC UNIVERSITY CROSSINGS, LLC 1000 NORTH WEST STREET 14TH FLOOR WILMINGTON, DE 19801	391	10/22/2018	TRU 2005 RE I, LLC 18-31431	\$254,610.61	U	\$110,459.40	U	Creditor filed for rejection damages based on one year of rent, CAM, and taxes. Per debtor's records, the lease ends 1/31/19, six months after rejection date; estimated rejection damages for prorated period are \$110,459.
JDK TOWNLINE LLC C/O SCHENK ANNES TEPPER CAMPBELL LTD. ATTN: ROBERT D. TEPPER, TOMASZ A. SOBIERAJ 311 S. WACKER DRIVE SUITE 2500 CHICAGO, IL 60606	411	10/26/2018	Toys "R" Us Property Company I, LLC 18-31429	\$1,627.22	U	\$0.00	U	No amounts due per debtor's books and records.
JEFFERSON MALL CMBS, LLC, BY CBL & ASSOCIATES MANAGEMENT INC., AS MANAGING AGENT CALEB T. HOLZAEPFEL 736 GEORGIA AVENUE, SUITE 300 CHATTANOOGA, TN 37402	655		TRU 2005 RE I, LLC 18-31431	\$10,120.01	A	\$0.00	A	No rejection damages due for property owned by debtor; no post-petition amounts due per debtor's books and records.
				\$29,900.59	U	\$234.52	U	

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Toys R Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
JLP-CRANBERRY LLC TOD H. FRIEDMAN 4300 E. FIFTH AVE. COLUMBUS, OH 43219	671	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$247.64	U	\$0.00	U	No amount due per debtor's books and records.
KIR MINNETONKA L.P. MORGAN LEWIS & BOCKIUS LLP NEIL E. HERMAN, ESQ. 101 PARK AVENUE NEW YORK, NY 10178	638	1/22/2019	TRU 2005 RE I, LLC 18-31431	\$153,357.86 \$1,176,407.10	A U	\$0.00 \$1,176,407.10	A U	No post-petition amounts due per debtor's books and records.
LEA COMPANY LLC AS SUCCESSOR IN INTEREST TO LEA COMPANY, A VA GENERAL PARTNERSHIP C/O PALMS ASSOCIATES PO BOX 2008 VIRGINIA BEACH, VA 23450	528	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$427,796.83	U	\$404,412.88	U	Rejection damages estimated at \$400,601 plus pre-petition amount due of \$3,812 per debtor's books and records.
LONG CREEK WATERSHED MANAGEMENT DISTRICT ATTN: EXECUTIVE DIRECTOR C/O CCSWCD 35 MAIN STREET, SUITE #3 WINDHAM, ME 04062	696	7/2/2018	TRU 2005 RE I, LLC 18-31431	\$6,724.01	A	\$0.00	A	No amount due per debtor's books and records.
MALLVIEW PLAZA COMPANY, LTD. ATTN: JONATHAN KHOURI 27500 DETROIT ROAD SUITE 300 WESTLAKE, OH 44145	290	7/20/2018	MAP Real Estate, LLC 18-31430	\$256,602.92	U	\$236,603.11	U	Rejection damages calculated at \$236,603 per debtor's books and records.
MASCOT LLC AND JEFAN LLC C/O KIN PROPERTIES, INC. 185 NW SPANISH RIVER BLVD. SUITE 100 BOCA RATON, FL 33431	582	11/16/2018	TRU 2005 RE I, LLC 18-31431	\$788,332.37	U	\$357,579.14	U	Estimated rejection damages per debtor's records for one year of rent, CAM, and taxes is \$357,579; one-year rejection damages per creditor total \$449,311, and also included in the claim are \$339,021 in estimated repair, maintenance, and other fees.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
MATTONE GROUP RACEWAY LLC, JMM RACEWAY LLC, AND GART ROOSEVELT ASSOCIATES LLC, AS TENANTS IN COMMON C/O ARENT FOX LLP ATTN: GEORGE ANGELICH AND PHILLIP KHEZRI 1301 AVENUE OF THE AMERICAS, FLOOR 42 NEW YORK, NY 10019	594	11/21/2018	TRU 2005 RE I, LLC 18-31431	\$61,720.55	A	\$0.00	A	Rejection damages calculated at \$1,370,973 and no post-petition amounts due per debtor's books and records.
				\$1,527,486.74	U	\$1,370,973.15	U	
MIDMALL RESOURCES LIMITED PARTNERSHIP NATIONAL REALTY & DEVELOPMENT CORP. WAYNE E. HELLER, ESQ. 3 MANHATTANVILLE ROAD, SUITE 202	520	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$503,197.69	U	\$396,597.39	U	Estimated rejection damages per debtor's records for one year of rent, CAM, and taxes is \$396,597; creditor calculates one-year damages based on average annual amount over life of lease with escalators.
NATIONAL LAND RESOURCES, LP NATIONAL REALTY & DEVELOPMENT CORP. WAYNE E. HELLER, ESQ. 3 MANHATTANVILLE ROAD, SUITE 202 PURCHASE, NY 10577	525	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$400,422.15	U	\$344,698.17	U	Rejection damages estimated at \$344,698 per debtor's records; no support for other amounts claimed.
NORTHBRIDGE OWNER, L.P. BALLARD SPAHR LLP DUSTIN P. BRANCH ESQ. 2029 CENTURY PARK EAST SUITE 800 LOS ANGELES, CA 90067	689	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$4,235.28	A	\$0.00	A	No amounts due per debtor's books and records.
				\$6,735.28	U	\$0.00	U	
PACIFIC/DSLA NO. 2, A CALIFORNIA GENERAL PARTNERSHIP LAW OFFICES OF GLEN DRESSER GLEN DRESSER 5250 LANKERSHIM BLVD, SUITE 500 N HOLLYWOOD, CA 91601	624	8/2/2018	TRU 2005 RE I, LLC 18-31431	\$23,104.23	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
PARK BROOKE HAZLET LLC C/O PRIDE PROPERTY MANAGEMENT CORP. ATTN: ALEX K. KUFFEL 11 NEW STREET ENGLEWOOD CLIFFS, NJ 07632	712	3/6/2019	TRU 2005 RE I, LLC 18-31431	\$34,204.64	A	\$0.00	A	No post-petition amounts due per debtor's books and records.



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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
POTOMAC RUN, LLC MORGAN LEWIS & BOCKIUS LLP NEIL E. HERMAN, ESQ. 101 PARK AVENUE NEW YORK, NY 10178	487	11/8/2018	TRU 2005 RE I, LLC 18-31431	\$32,073.76 \$497,417.00	A U	\$0.00 \$497,417.00	A U	No post-petition amounts due per debtor's books and records.
PRTC, LP., A CALIFORNIA LIMITED PARTNERSHIP ALLAN D. SARVER ESQ. 16000 VENTURA BLVD., SUITE 1000 ENCINO, CA 91436	479	11/8/2018	Toys "R" Us Property Company I, LLC 18-31429	\$15,117.06	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
RAMCO-GERSHENSON, INC. STARK & STARK, PC C/O THOMAS S. ONDER, ESQ. 993 LENOX DRIVE LAWRENCEVILLE, NJ 08648	681	4/5/2018	TRU 2005 RE I, LLC 18-31431	\$26,085.65	U	\$0.00	U	No amount due per debtor's books and records.
RCG-LITHONIA MARKETPLACE, LLC C/O HARTMAN SIMONS & WOOD ATTN: IRENE B. VANDER ELS, ESQ. 6400 POWERS FERRY RD. NW #400 ATLANTA, GA 30339	557	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$108,931.98 \$364,354.05	A U	\$0.00 \$333,225.79	A U	Rejection claim calculated at \$333,226 and no post-petition amounts due per debtor's books and records.
RPAI NEWNAN CROSSING II, LLC BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES , CA 90067-2909	495	11/11/2018	TRU 2005 RE I, LLC 18-31431	\$12,301.72 \$213,750.74	A U	\$0.00 \$213,750.74	A U	No post-petition amounts due per debtor's books and records.
RUNNING HILL SP LLC C/O MIRICK O'CONNELL ATTN: PAUL W. CAREY, ESQ & KATE P. FOLEY, ESQ 100 FRONT STREET WORCESTER, MA 01608	585	11/16/2018	TRU 2005 RE I, LLC 18-31431	\$24,224.01 \$287,196.03	A U	\$0.00 \$287,196.03	A U	No post-petition amounts due per debtor's books and records.
RVT ERIE MARKETPLACE LLC 3300 ENTERPRISE PARKWAY BEACHWOOD, OH 44122	274	7/9/2018	MAP Real Estate, LLC 18-31430	\$209,938.24	U	\$140,758.38	U	Rejection damages calculated at \$128,364 and pre-petition amount due of \$12,395 per debtor's books and records.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
SANTA ROSA SOUTHSIDE LLC, C/O RETAIL OPPORTUNITY INVESTMENTS CORP. BAYARD, P.A. C/O EVAN T. MILLER 600 NORTH KING STREET, SUITE 400 WILMINGTON, DE 19801	546	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$14,968.10	A	\$0.00	A	No amounts due per debtor's books and records.
				\$3,728.01	U	\$0.00	U	
SCI ITC SOUTH FUND SIRLIN LESSER & BENSON, P.C. DANA S. PLON, ESQUIRE 123 SOUTH BROAD STREET, SUITE 2100 PHILADELPHIA, PA 19109	102	5/7/2018	TRU 2005 RE I, LLC 18-31431	\$35,743.44	U	\$0.00	U	No amounts due per debtor's books and records.
SCI ITC SOUTH FUND SIRLIN LESSER & BENSON, P.C. DANA S. PLON, ESQUIRE 123 SOUTH BROAD STREET, SUITE 2100 PHILADELPHIA, PA 19109	284	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$139,503.56	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
SCI ITC SOUTH FUND SIRLIN LESSER & BENSON, P.C. DANA S. PLON, ESQUIRE 123 SOUTH BROAD STREET, SUITE 2100 PHILADELPHIA, PA 19109	351	9/14/2018	TRU 2005 RE I, LLC 18-31431	\$12,935.57 \$281,987.63	A U	\$0.00 \$281,987.63	A U	No post-petition amounts due per debtor's books and records.
SDC INVESTMENTS, INC. THE VILLAGE SHOPPING CENTER C/O RSC ASSOCIATES, INC. 3120 COHASSET ROAD, SUITE 5 CHICO, CA 95973	628	7/11/2018	TRU 2005 RE I, LLC 18-31431	\$16,868.98	A	\$0.00	A	CAM amounts asserted per claim paid by debtor, check numbers 7732221 and 8664245.
SMITHTOWN VENTURE LIMITED LIABILITY COMPANY MORGAN LEWIS & BOCKIUS LLP NEIL E HERMAN, ESQ 101 PARK AVENUE NEW YORK, NY 10178	501	11/8/2018	TRU 2005 RE I, LLC 18-31431	\$213,817.56 \$1,525,587.00	A U	\$0.00 \$1,525,587.00	A U	No post-petition amounts due per debtor's books and records.

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Toys R Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
SPARKY BABY LLC KJK MEILISSA A. YASINOW 1375 E. 9TH ST., 29TH FL. CLEVELAND, OH 44114	491	11/9/2018	MAP Real Estate, LLC 18-31430	\$101,717.69	A	\$0.00	A	Rejection damages estimated at \$523,908 and no post-petition balance due per debtor's books and records.
				\$1,237,393.05	U	\$523,907.83	U	
SPOKANE VALLEY PLAZA T/A CLIFFORD ENTITIES LLC SPOKANE, WA 99201	383	7/13/2018	TRU 2005 RE I, LLC 18-31431	\$12,595.32	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
SPRINGSAN COMPANY LLC MICHAEL BEST & FRIEDRICH LLP JONATHAN GOLD 601 PENNSYLVANIA AVENUE NW SUITE 700 SOUTH WASHINGTON, DC 20004	426	10/31/2018	MAP Real Estate, LLC 18-31430	\$530,591.67	U	\$306,818.18	U	Estimated rejection damages per debtor's records for one year of rent, CAM, and taxes is \$306,818; one-year rejection damages per creditor total \$383,296, and also included in the claim are \$147,296 in estimated repair, maintenance, and other fees.
SUNSET HILLS OWNER LLC BY SANSONE GROUP, LLC, ITS MANAGER MARSHALL C TURNER 190 CARONDELET PLAZA, SUITE 600 ST LOUIS, MO 63105	598	11/21/2018	TRU 2005 RE I, LLC 18-31431	\$65,600.21	A	\$0.00	A	Rejection damages calculated at \$893,267 and no post-petition amounts due per debtor's books and records.
				\$1,053,487.09	U	\$893,266.98	U	
TECH ONE ASSOCIATES, L.P. KNOX MCLAUGHLIN GORNALL & SENNETT, P.C. GUY C. FUSTINE, ESQUIRE 120 WEST TENTH STREET ERIE, PA 16501	481	11/9/2018	MAP Real Estate, LLC 18-31430	\$93,585.66	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
TERENCE M. TOMBARI, AS CO-TRUSTEE OF THE WILLIAM A. TOMBARI SR. MARITAL TRUST LUKINS & ANNIS, P.S. C/O TREVOR R. PINCOCK 717 W. SPRAGUE AVE., SUITE 1600 SPOKANE, WA 99201	496	11/9/2018	TRU 2005 RE I, LLC 18-31431	\$384,239.10	U	\$170,714.58	U	Estimated rejection damages per debtor's records for one year of rent, CAM, and taxes is \$170,715.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
THF CHESTERFIELD DEVELOPMENT, LLC MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP C/O DAVID P. PRIMACK, ESQ. 300 DELAWARE AVE., SUITE 770 WILMINGTON, DE 19801	555	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$92,774.59 \$252,804.24	A U	\$0.00 \$252,804.24	A U	No post-petition amounts due per debtor's books and records.
UE MUNDY STREET LP C/O URBAN EDGE PROPERTIES 210 ROUTE 4 EAST ATTN: MEI CHENG PARAMUS, NJ 07652	530	11/12/2018	MAP Real Estate, LLC 18-31430	\$466,152.99	U	\$195,344.20	U	Rejection damages estimated at \$176,735 per debtor's records; additional support needed for school taxes listed on proof of claim.
VALLEY VIEW (UNIT 1) L.L.C. C/O FRIEDMAN REAL ESTATE MANAGEMENT ATTN: MEGAN ODELL, ESQ. 34975 WEST TWELVE MILE ROAD FARMINGTON HILLS, MI 48331	537	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$102,158.02 \$273,570.22	A U	\$0.00 \$193,165.75	A U	Rejection damages estimated at \$193,166 and no post-petition balance due per debtor's books and records.
WATERFORD UTILITY COMMISSION C/O AVENA & KEPPLER, LLC ATTN: NICHOLAS KEPPLER P.O. BOX 1445 PAWCATUCK, CT 06379	561	11/13/2018	TRU 2005 RE I, LLC 18-31431	\$1,575.57	P	\$0.00	P	Utilities being paid by debtor as they become due.
WEINGARTEN NOSTAT, INC. WEINGARTEN REALTY INVESTORS ATTN: LITIGATION DIVISION 2600 CITADEL PLAZA DR., SUITE 125 HOUSTON, TX 77008	445	11/2/2018	TRU 2005 RE I, LLC 18-31431	\$386,861.78	U	\$366,786.29	U	Rejection damages calculated at \$366,786 per debtor's books and records.
WESTLAKE SHOPPING CENTER, LLC ATTN: ADAM D. STEIN-SAPIR GREELEY SQUARE STATION P.O. BOX 20188 NEW YORK, NY 10001	633	7/11/2018	TRU 2005 RE I, LLC 18-31431	\$56,917.00	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
WESTLAKE SHOPPING CENTER, LLC ATTN: ADAM D. STEIN-SAPIR GREELEY SQUARE STATION P.O. BOX 20188 NEW YORK, NY 10001	270	7/11/2018	TRU 2005 RE I, LLC 18-31431	\$900,000.00	U	\$660,000.00	U	Lease rejected 10/4/2018 and lease expires 1/31/2019, which is roughly 7 years and 4 months; creditor claims the period is 8 years, 4 months. The corrected rejection calculation based on the \$600K annual amount is \$660,000.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Reduced/Reconciled Per Debtor's Books and Records

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
WILLIAMS PARKWAY, LLC GREENBAUM ROWE SMITH & DAVIS LLP ATTN: NANCY ISAACSON, ESQ. 75 LIVINGSTON AVENUE ROSELAND, NJ 07068	531	11/12/2018	Toys "R" Us Property Company I, LLC 18-31429	\$24,184.05	A	\$0.00	A	No post-petition amounts due per debtor's books and records.
WILLIAMS PARKWAY, LLC GREENBAUM ROWE SMITH & DAVIS LLP ATTN: NANCY ISAACSON, ESQ. 75 LIVINGSTON AVENUE ROSELAND, NJ 07068	538	11/12/2018	Toys "R" Us Property Company I, LLC 18-31429	\$1,581,720.50	U	\$796,059.21	U	Rejection damages estimated at \$790,653 per debtor's records; remaining claim reduced for cleaning, attorney's fees, and prepaid commission.
<b>Totals for 73 Claims</b>				<b>\$28,784,886.47</b>		<b>\$19,699,581.50</b>		

**Schedule 2**

**Insufficient Documentation Claims**

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Insufficient Support Attached to Claim

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
ALEXANDER, BONNIE C/O THE REARDON LAW FIRM PC ATTN: KELLY E REARDON ESQ 160 HEMPSTEAD STREET PO DRAWER 1430 NEW LONDON, CT 06320	447	11/6/2018	TRU 2005 RE I, LLC 18-31431	\$500,000.00	U	\$0.00	U	Proof of claim includes medical bills and a site inspection report, but additional support is needed to support amount claimed.
BATTLE, RAYMOND E C/O LAW OFFICE OF ANDREW S KRYDER LLC ATTN: ANDREW S KRYDER 134 N LASALLE ST 1515 CHICAGO, IL 60602	417	10/29/2018	Toys "R" Us Property Company I, LLC 18-31429	\$80,000.00	U	\$0.00	U	Proof of claim only includes medical bills totaling \$3,201; claimant does not state how or where injury occurred or provide support for amount claimed.
BONACASSIO, MAGGIE C/O LAW OFFICES OF BRIAN J MONGELUZZO ATTN: BRIAN J MONGELLUZZO 1336 WEST MAIN STREET SUIT 1B WATERBURY, CT 06708	408	10/26/2018	Toys "R" Us Property Company I, LLC 18-31429	\$16,000.00	U	\$0.00	U	Need additional documentation to support amount claimed.
BRE SKYVIEW RETAIL OWNER LLC SHOPCORE PROPERTIES LINDA MADWAY, ESQ. TWO LIBERTY PLACE 50 S. 16TH STREET, SUITE 3325 PHILADELPHIA , PA 19102	524	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$4,322.42	A	\$0.00	A	Additional support required to determine store.
				\$4.92	U	\$0.00	U	
COVINGTON, WYZETTA 153 TURNER ASHBY CT MARTINSVILLE, VA 24112	331	8/31/2018	Toys "R" Us Property Company I, LLC 18-31429	\$5,900.00	P	\$0.00	P	Proof of claim includes itemized listing of damages with no supporting documents; no basis for claiming \$5,900 priority portion of claim.
				\$470,510.00	U	\$0.00	U	
CRAIG, LINDA 4923 CARIBBEAN WAY W. BENTON, AR 72019	484	11/9/2018	Toys "R" Us Property Company I, LLC 18-31429	\$20,000.00	U	\$0.00	U	Need additional support to determine where and how injury occurred.
CROOK, YVONNE C/O MIFFLIN & ASSOCIATES ATTN: KEN MIFFLIN 4309 SOUTH WESTERN AVENUE LOS ANGELES, CA 90062	580	11/19/2018	Toys "R" Us Property Company I, LLC 18-31429	\$19,130.00	U	\$0.00	U	Need additional documentation to support amount claimed.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Insufficient Support Attached to Claim

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
HAYAT, AMIRR NICOLE BOYD 3467 W. 97TH AVE # 26 WESTMINSTER, CO 80031	457	11/5/2018	Toys "R" Us Property Company I, LLC 18-31429	\$14,716.39	U	\$0.00	U	Need additional documentation to support amount claimed.
ISAS, SERGIO C/O THE SOILEAU LAW FIRM, P.C. ATTN: CHRISTOPHER R. SOILEAU P.O. BOX 1749 DEER PARK, TX 77536	477	11/8/2018	Toys "R" Us Property Company I, LLC 18-31429	\$35,000.00	U	\$0.00	U	Proof of claim provides medical bills totaling \$8,080; claimant provides no support for additional amounts claimed and does not describe how or where injury occurred.
MARLOW, PATRICIA H. C/O THE LOVELY LAW FIRM ATTN: JARROD MCPHERSON 804 N OAK STREET MYRTLE BEACH, SC 29577	475	11/8/2018	Toys "R" Us Property Company I, LLC 18-31429	\$1,000,000.00	U	\$0.00	U	Need additional documentation to support amount claimed.
MATTESON REALTY LLC C/O NAMDAR REALTY GROUP LLC 150 GREAT NECK REALTY ROAD, SUITE 304 GREAT NECK, NY 11021	680	4/4/2018	TRU 2005 RE I, LLC 18-31431	\$9,446.46	U	\$0.00	U	Need additional support - cannot determine store.
PHILLIPS, DANIELLE C/O MORGAN AND MORGAN ATTN: DILLON BROZYNA ONE TAMPA CITY CENTER SUITE 700 TAMPA, FL 33602	434	10/29/2018	Toys "R" Us Property Company I, LLC 18-31429	\$300,000.00	U	\$0.00	U	Need additional documentation to support amount claimed.
RAF JOPLIN LLC C/O DAVID A. ELI, ESQ. 3333 RICHMOND ROAD, SUITE 320 BEACHWOOD, OH 44122	668	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$98,540.31	U	\$0.00	U	Need additional support - cannot determine store.
SHENTEAL-SCHALK, JEAHARA K 4229 SE 63RD AVE PORTLAND, OR 97206	459	11/7/2018	Toys "R" Us Property Company I, LLC 18-31429	\$5,803,194.08	U	\$0.00	U	Creditor only includes summary schedule itemizing amounts due with no support for the amounts claimed or details of how, where, or when the injury occurred.



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 Toys "R" Us Property Company I, LLC  
 Second Omnibus Objection  
 Insufficient Support Attached to Claim

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
SINCLAIR, ROBERT L C/O SCHENDEROVICH SHENDEROVICH AND FISHMAN ATTN: MARK T DEL DUCA 1600 LAW AND FINANCE BLDG 429 4TH AVENUE PITTSBURGH, PA 15219	409	10/26/2018	Toys "R" Us Property Company I, LLC 18-31429	\$75,000.00	U	\$0.00	U	Need additional documentation to support amount claimed.
SLOMEANA, SARAH N C/O WESTMORELAND VESPER QUATTRONE AND BEERS ATTN: DARA A QUATTRONE, ESQUIRE BAYPORT ONE 8025 BLACK HORSE PIKE SUITE 500 WEST ATLANTIC CITY, NJ 08232	486	11/8/2018	Toys "R" Us Property Company I, LLC 18-31429	\$100,000.00	U	\$0.00	U	Proof of claim includes letter from attorney listing various medical summaries; no bills are included, and claimant does not list at which store the accident occurred.
SULLIVAN, PATRICIA AND TIMOTHY C/O BRADY & KUNZ ATTN: THOMAS E. KUNZ, ESQ. PO BOX 4990 680 HOPPER AVENUE, BLDG. C, 2ND FL. TOMS RIVER, NJ 08754	478	11/8/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	U	\$0.00	U	Creditor includes copy of personal injury complaint filed against TRU 2005 RE I, LLC, but does not include any other support or assert a claim amount.
<b>Totals for 17 Claims</b>				<b>\$8,551,764.58</b>		<b>\$0.00</b>		

**Schedule 3**

**Satisfied Lease Claims**

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Toys 'R Us Property Company I, LLCSecond Omnibus Objection  
Assumed Lease - Claim Satisfied

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
12535 S.E. 82ND AVENUE C/O HUNTINGTON HOLDINGS, INC. JACK CORWIN 9595 WILSHIRE BLVD., SUITE 411 BEVERLY HILLS, CA 90212	365	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$1.00	A	\$0.00	A	Lease sold to third party - no amounts due.
12535 S.E. 82ND AVENUE LLC C/O HUNTINGTON HOLDINGS, INC. JACK CORWIN 9595 WILSHIRE BLVD., SWUITE 411 BEVERLY HILLS, CA 90212	353	9/18/2018	TRU 2005 RE I, LLC 18-31431	\$629,400.00	U	\$0.00	U	Lease sold to third party - no amounts due.
3503 RP CHARLESTON NORTH RIVERS, L.L.C. BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067-2909	611	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$34,188.66	A	\$0.00	A	Lease sold to third party - no amounts due.
ACF PROPERTY MANAGEMENT, LLC MOYE WHITE LLP TIMOTHY M. SWANSON 1400 16TH STREET SUITE 600 DENVER, CO 80202	670	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$1,082.54	U	\$0.00	U	Lease sold to third party - no amounts due.
ACF PROPERTY MANAGEMENT, LLC, ON BEHALF OF PIPELINE 13 A LP MOYE WHITE LLP TIMOTHY M. SWANSON 1400 16TH STREET, 6TH FLOOR DENVER, CO 80202	367	7/13/2018	TRU 2005 RE I, LLC 18-31431	\$5,453.19	A	\$0.00	A	Lease sold to third party - no amounts due.
ALISUE LLC AND FUNDAMENTALS COMPANY, INC. C/O MICHAEL BEST & FRIEDRICH LLP ATTN: JONATHAN GOLD 601 PENNSYLVANIA AVENUE NW SUITE 700 SOUTH WASHINGTON, DC 20004	192	6/14/2018	TRU 2005 RE I, LLC 18-31431	\$156,263.00	A	\$0.00	A	Lease sold to third party - no amounts due.
				\$82,379.18	U	\$0.00	U	

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Toys 'R Us Property Company I, LLCSecond Omnibus Objection  
Assumed Lease - Claim Satisfied

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
B SQUARE SC COMPANY LTD SOUTHERN MANAGEMENT AND DEVELOPMENT, LP STEVEN LEVIN 2300 NW CORPORATE BLVD. SUITE 135 BOCA RATON, FL 33431	357	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$71,287.64	A	\$0.00	A	Lease sold to third party - no amounts due.
BERWICK-KRAUSZ BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067-2909	558	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$77,765.33 \$7,500.00	A U	\$0.00 \$0.00	A U	Lease sold to third party - no amounts due.
BERWICK-KRAUSZ (ALMADEN SQUARE) BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067-2909	613	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$119,454.43	A	\$0.00	A	Lease sold to third party - no amounts due.
BRIXMOR GRAND TRAVERSE I LLC (BRIXMOR PROPERTY GROUP, INC.) T/A GRAND TRAVERSE-WALMART, TRAVERSE CIT C/O BALLARD SPAHR LLP DAVID L. POLLACK, ESQ. 1735 MARKET STREET, 51ST FLOOR PHILADELPHIA, PA 19103	684	4/5/2018	TRU 2005 RE I, LLC 18-31431	\$56,188.83	U	\$0.00	U	Lease sold to third party - no amounts due.
CAFARO GOVERNOR'S SQUARE PARTNERSHIP ATTN: LEGAL DEPARTMENT 5577 YOUNGSTOWN-WARREN ROAD NILES, OH 44446	658	3/28/2018	TRU 2005 RE I, LLC 18-31431	\$45,114.24	U	\$0.00	U	Lease sold to third party - no amounts due.
CFT NV DEVELOPMENTS, LLC SEYFARTH SHAW LLP JAMES B. SOWKA 233 S. WACKER DRIVE SUITE 8000 CHICAGO, IL 60606	280	7/13/2018	TRU 2005 RE I, LLC 18-31431	\$675,919.43	U	\$0.00	U	Lease sold to third party - no amounts due.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Assumed Lease - Claim Satisfied

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
CORE BLOOMINGTON COMMONS LLC ATTN: JON SPITZ PO BOX 1243 NORTHBROOK, IL 60065	321	6/25/2018	Toys "R" Us Property Company I, LLC 18-31429	\$92,003.16	A	\$0.00	A	Lease sold to third party - no amounts due.
CROWLEY INDEPENDENT SCHOOL DISTRICT PERDUE BRANDON FIELDER COLLINS & MOTT, LLP EBONEY COBB 500 EAST BORDER ST, SUITE 640 ARLINGTON, TX 76010	372	2/6/2018	TRU 2005 RE I, LLC 18-31431	\$42,366.05	A	\$0.00	A	Lease sold to third party - no amounts due.
EEC PARK PLACE CERRITOS, LLC J. ANDREW DOUGLAS AND WRIGHT KIM DOUGLAS 130 S. JACKSON ST GLENDALE, CA 91205	500	11/9/2018	TRU 2005 RE I, LLC 18-31431	\$3,997,575.36	U	\$0.00	U	Lease assumed per docket #648 - no rejection damages due.
ESAN LLC C/O MICHAEL BEST & FRIEDRICH LLP ATTN: JONATHAN GOLD 601 PENNSYLVANIA AVENUE NW SUITE 700 SOUTH WASHINGTON, DC 20004	187	6/14/2018	TRU 2005 RE I, LLC 18-31431	\$17,186.00	A	\$0.00	A	Lease sold to third party - no amounts due.
				\$219,739.75	U	\$0.00	U	
FUNDAMENTALS CO TRUST, FUNDAMENTALS CO INC., ANSAN TRUST, & GENERAL DELTA CO INC. C/O MICHAEL BEST & FRIEDRICH LLP ATTN: JONATHAN GOLD 601 PENNSYLVANIA AVENUE NW SUITE 700 SOUTH WASHINGTON, DC 20004	194	6/14/2018	TRU 2005 RE II Trust 18-31432	\$156,973.00	A	\$0.00	A	Lease sold to third party - no amounts due.
				\$65,449.51	U	\$0.00	U	
GATEWAY PINOLE VISTA, LLC BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067-2909	621	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$83,683.56	A	\$0.00	A	Lease sold to third party - no amounts due.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Assumed Lease - Claim Satisfied

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
GATEWAY PINOLE VISTA, LLC BALLARD SPAHR LLP DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, SUITE 800 LOS ANGELES, CA 90067-2909	545	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$33,592.40	A	\$0.00	A	Lease sold to third party - no amounts due.
				\$9,075.60	U	\$0.00	U	
GOODRICH CICERO LLC 560 SYLVAN AVE - SUITE 2100 ENGLEWOOD CLIFFS, NJ 07632	374	6/22/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	A	\$0.00	A	Unliquidated claim - lease assumed per docket #648, no amounts due.
GOODRICH CICERO LLC 560 SYLVAN AVE- SUITE 2100 ENGLEWOOD CLIFFS, NJ 07632	659	4/2/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	U	\$0.00	U	Unliquidated claim; lease assumed per docket #648 - no amounts due per debtor.
GOODRICH CICERO LLC 560 SYLVAN AVE - SUITE 2100 ENGLEWOOD CLIFFS, NJ 07632	499	11/9/2018	TRU 2005 RE I, LLC 18-31431	\$1,768.64	U	\$0.00	U	Lease assumed per docket #648 - no amounts due per debtor.
GOODRICH CICERO LLC 560 SYLVAN AVE - SUITE 2100 ENGLEWOOD CLIFFS, NJ 07632	622	6/22/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	A	\$0.00	A	Unliquidated claim - lease assumed per docket #648, no amounts due.
KINGSTOWNE PARCEL O L.P. OFFIT KURMAN PA C/O STEPHEN NICHOLS, ESQ. 4800 MONTGOMERY LANE, 9TH FLOOR BETHESDA, MD 20814	534	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$547,985.80	U	\$0.00	U	Lease assumed per docket #1163 - no rejection damages due.
MASCOT LLC, JESUE LLC, AND ALISUE LLC MICHAEL BEST & FRIEDRICH LLP JONATHAN GOLD 601 PENNSYLVANIA AVENUE NW SUITE 700 SOUTH WASHINGTON, DC 20004	204	6/15/2018	TRU 2005 RE I, LLC 18-31431	\$493,020.00	A	\$0.00	A	Lease sold to third party - no amounts due.
				\$73,898.21	U	\$0.00	U	

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Toys R Us Property Company I, LLCSecond Omnibus Objection  
Assumed Lease - Claim Satisfied

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
NORTHWEST TARGET LLC 3101 STATE ROAD BAKERSFIELD, CA 93308	695	7/2/2018	TRU 2005 RE I, LLC 18-31431	\$14,457.38	A	\$0.00	A	Lease sold to third party - no amounts due.
RABANUS CENTER, L.L.C. C/O VOGEL LAW FIRM ATTN: CAREN STANLEY PO BOX 1389 FARGO, ND 58107-1389	323	8/21/2018	TRU 2005 RE I, LLC 18-31431	\$107,523.00	U	\$0.00	U	Lease sold to third party - no amounts due.
THE CAFARO NORTHWEST PARTNERSHIP ATTN: LEGAL DEPARTMENT 5577 YOUNGSTOWN-WARREN ROAD NILES, OH 44446	676	3/28/2018	TRU 2005 RE I, LLC 18-31431	\$11,532.16	U	\$0.00	U	Lease assumed per docket #648 - no amounts due.
TOYS CENTER, LLC, A CALIFORNIA LIMITED LIABILITY COMPANY HEDSTROM & COOPERSMITH, LLP 855 LAKEVILLE ST., STE. 200 E PETALUMA, CA 94952	705	12/12/2018	TRU 2005 RE I, LLC 18-31431	\$67,506.61	U	\$0.00	U	Lease sold to third party - no amounts due.
VIKING PARTNERS OVERLAND POINTE MARKETPLACE, LLC EQUITY MANAGEMENT GROUP, INC ATTN: KELLY MULLINS 840 EAST HIGH STREET LEXINGTON, KY 40502	632	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$77,909.56	A	\$0.00	A	Lease assumed per docket #648; no amounts due per debtor's books and records.
<b>Totals for 30 Claims</b>				<b>\$8,075,243.22</b>		<b>\$0.00</b>		

**Schedule 4**

**No Liability Claims**



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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
No Liability Claims

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
GDD PROPERTIES LLC 475 SOUTH BROADWAY SALEM, NH 03079	688	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	U	\$0.00	U	Claim appears to be for no amount - landlord states they are not associated with case.
IN RETAIL FUND WOODFIELD COMMONS, LLC CONNOLLY GALLAGHER LLP KAREN C. BIFFERATO, ESQ. 1000 NORTH WEST STREET, 14TH FLOOR WILMINGTON, DE 19801	282	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	A	\$0.00	A	No amount asserted on proof of claim.
IN RETAIL FUND WOODSFIELD COMMONS, L.L.C. CONNOLLY GALLAGHER LLP KAREN C. BIFFERATO, ESQ. 1000 NORTH WEST STREET, 14TH FLOOR WILMINGTON, DE 19801	396	7/16/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	A	\$0.00	A	No amount asserted on proof of claim.
IVT PRICE PLAZA KATY, LLC INVENTRUST PROPERTY MANAGEMENT, LLC RICHARD N. SPRINGER 3025 HIGHLAND PARKWAY, SUITE 350 DOWNERS GROVE, IL 60515	549	11/12/2018	Toys "R" Us Property Company I, LLC 18-31429	\$0.00	U	\$0.00	U	No amount asserted on proof of claim.
OVERLOOK TOWNLINE LLC C/O SCHENK ANNES TEPPER CAMPBELL LTD. ATTN: ROBERT D. TEPPER, TOMASZ A. SOBIEAJ 311 S. WACKER DRIVE SUITE 2500 CHICAGO, IL 60606	420	10/30/2018	Toys "R" Us Property Company I, LLC 18-31429	\$1,627.22	U	\$0.00	U	Creditor filed claim for same amount under the name JDK Townline LLC.
RAMCO NOVI DEVELOPMENT ASSOCIATES LIMITED PARTNERSHIP STARK & STARK, PC C/O THOMAS S. ONDER, ESQ. 993 LENOX DRIVE LAWRENCEVILLE, NJ 08648	710	4/5/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	U	\$0.00	U	No amount asserted on claim.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
No Liability Claims

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
REEP-RTL MILL CREEK NJ, LLC LEVIN MANAGEMENT CORPORATION STARK & STARK, PC C/O THOMAS S. ONDER, ESQ. 993 LENOX DRIVE LAWRENCEVILLE, NJ 08648	663	4/5/2018	MAP Real Estate, LLC 18-31430	\$0.00	U	\$0.00	U	Unliquidated claim - appears to be for store #6623, which is a Toys "R" Us Delaware, Inc. store.
SDC INVESTMENTS, INC. THE VILLAGE SHOPPING CENTER C/O RSC ASSOCIATES, INC. 3120 COHASSET ROAD, SUITE 5 CHICO, CA 95973	677	3/30/2018	TRU 2005 RE I, LLC 18-31431	\$0.00	U	\$0.00	U	Creditor claimed all amounts were paid up to date - no amount asserted.
STAR-WEST LOUIS JOLIET, LLC C/O BALLARD SPAHR LLP ATTN:DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST SUITE 800 LOS ANGELES, CA 90067-2909	314	8/4/2018	TRU 2005 RE I, LLC 18-31431	\$1,110,913.80	A	\$0.00	A	Landlord listed per debtor is SAMJENN Associates, who also filed claim #508 for rejection damages.
				\$2,305,194.64	U	\$0.00	U	
THE LANDING AT ARBOR PLACE II, LLC, BY CBL & ASSOCIATES MANAGEMENT, INC, AS MANAGING AGENT CALEB HOLZAEPFEL 736 GEORGIA AVENUE, SUITE 300 CHATTANOOGA, TN 37402	364	10/18/2018	Toys "R" Us Property Company I, LLC 18-31429	\$105,366.60	U	\$0.00	U	No rejection damages due for property owned by debtor.
TWO STREET PLAZA C/O ALLAN B. SCHNEIROV 1600 MARKET STREET, SUITE 3600 PHILADELPHIA, PA 19103	532	11/12/2018	Toys "R" Us Property Company I, LLC 18-31429	\$0.00	U	\$0.00	U	No amount asserted in proof of claim.
<b>Totals for 11 Claims</b>				<b>\$3,523,102.26</b>		<b>\$0.00</b>		

**Schedule 5**

**Satisfied Tax Claims**

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Toys "R" Us Property Company I, LLC

## Second Omnibus Objection

## Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
ANDERSON COUNTY TREASURER PO BOX 1658 ANDERSON, SC 29622-1658	567	11/13/2018	Toys "R" Us Property Company I, LLC 18-31429	\$5,953.02	P	\$0.00	P	Taxes being paid by debtor as they become due.
ARIZONA DEPARTMENT OF REVENUE OFFICE OF THE ARIZONA ATTORNEY GENERAL C/O TAX, BANKRUPTCY AND COLLECTION SCT 2005 N CENTRAL AVE, SUITE 100 PHOENIX, AZ 85004	315	8/9/2018	TRU 2005 RE I, LLC 18-31431	\$10,025.66	A	\$0.00	A	Taxes being paid by debtor as they become due.
ARIZONA DEPARTMENT OF REVENUE OFFICE OF THE ARIZONA ATTORNEY GENERAL C/O TAX, BANKRUPTCY AND COLLECTION SCT 2005 N CENTRAL AVE, SUITE 100 PHOENIX, AZ 85004	458	11/6/2018	TRU 2005 RE I, LLC 18-31431	\$87.69	P	\$0.00	P	Taxes being paid by debtor as they become due.
				\$99.30	U	\$0.00	U	
ARIZONA DEPARTMENT OF REVENUE OFFICE OF THE ARIZONA ATTORNEY GENERAL C/O TAX, BANKRUPTCY AND COLLECTION SCT 2005 N CENTRAL AVE, SUITE 100 PHOENIX, AZ 85004	233	6/25/2018	TRU 2005 RE I, LLC 18-31431	\$142.69	P	\$0.00	P	Taxes being paid by debtor as they become due.
				\$126.80	U	\$0.00	U	
BELL COUNTY TAX APPRAISAL DISTRICT C/O LEE GORDON P.O. BOX 1269 ROUND ROCK, TX 78680-1269	369	1/22/2018	TRU 2005 RE I, LLC 18-31431	\$32,720.35	A	\$0.00	A	Taxes being paid by debtor as they become due.
BRAZOS COUNTY, TEXAS MCCREARY, VESELKA, BRAGG & ALLEN, P.C. LEE GORDON P.O. BOX 1269 ROUND ROCK, TX 78680-1269	370	1/22/2018	TRU 2005 RE I, LLC 18-31431	\$47,976.15	A	\$0.00	A	Taxes being paid by debtor as they become due.
BREVARD COUNTY TAX COLLECTOR HONORABLE LISA CULLEN, CFC P.O. BOX 2500 TITUSVILLE, FL 32781	403	10/24/2018	TRU 2005 RE I, LLC 18-31431	\$55,415.25	S	\$0.00	S	Taxes being paid by debtor as they become due.

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Toys "R" Us Property Company I, LLC

## Second Omnibus Objection

## Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
CITY OF BANGOR 73 HARLOW ST BANGOR, ME 04401	507	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$46,569.93	S	\$0.00	S	Taxes being paid by debtor as they become due.
CITY OF BOWLING GREEN 1017 COLLEGE STREET PO BOX 1410 BOWLING GREEN, KY 42102	342	4/30/2018	Toys "R" Us Property Company I, LLC 18-31429	\$5,214.86	P	\$0.00	P	Taxes being paid by debtor as they become due.
CITY OF JACKSON TENNESSEE PROPERTY TAX 101 E MAIN ST STE 101 JACKSON, TN 38301	407	10/25/2018	Toys "R" Us Property Company I, LLC 18-31429	\$537.00	S	\$0.00	S	Taxes being paid by debtor as they become due.
CITY OF KATY MICHAEL J. DARLOW 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	6	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$18,534.37	S	\$0.00	S	Taxes being paid by debtor as they become due.
				\$0.00	P	\$0.00	P	
CITY OF WACO AND/OR WACO INDEPENDENT SCHOOL DISTRICT MCCREARY, VESELKA, BRAGG & ALLAN, P.C. LEE GORDON PO BOX 1269 ROUND ROCK, TX 78680-126	371	2/6/2018	TRU 2005 RE I, LLC 18-31431	\$62,209.24	A	\$0.00	A	Taxes being paid by debtor as they become due.
CLACKAMAS COUNTY ASSESSMENT & TAX 150 BEAVERCREEK RD OREGON CITY, OR 97045	464	11/8/2018	Toys "R" Us Property Company I, LLC 18-31429	\$81,150.75	S	\$0.00	S	Taxes being paid by debtor as they become due.
				\$87,150.75	P	\$0.00	P	
COUNTY OF BUTTE CALIFORNIA TAX COLLECTOR 25 COUNTY CENTER DRIVE OROVILLE, CA 95965-3367	490	11/8/2018	TRU 2005 RE I, LLC 18-31431	\$48,108.30	S	\$0.00	S	Taxes being paid by debtor as they become due.
DOUGLAS COUNTY, NEBRASKA DOUGLAS COUNTY ATTORNEY'S OFFICE 909 CIVIC CENTER, 1819 FARNAM ST. OMAHA, NE 68183	112	5/11/2018	Toys "R" Us Property Company I, LLC 18-31429	\$1,550.10	P	\$0.00	P	Taxes being paid by debtor as they become due.

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Toys R Us Property Company I, LLC

## Second Omnibus Objection

## Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
EL PASO COUNTY TREASURER PO BOX 2018 COLORADO SPRINGS, CO 80901	440	10/31/2018	TRU 2005 RE I, LLC 18-31431	\$93,807.87	S	\$0.00	S	Taxes being paid by debtor as they become due.
				\$93,807.87	P	\$0.00	P	
FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A340 PO BOX 2952 SACRAMENTO, CA 95812-2952	327	8/20/2018	TRU 2005 RE I, LLC 18-31431	\$800.00	P	\$0.00	P	Taxes being paid by debtor as they become due.
GREGG COUNTY C/O LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ATTN: ELIZABETH WELLER 2777 N. STEMMONS FREEWAY SUITE 1000 DALLAS, TX 75207	257	6/28/2018	TRU 2005 RE I, LLC 18-31431	\$33,381.93	S	\$0.00	S	Taxes being paid by debtor as they become due.
GREGG COUNTY LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY SUITE 1000 DALLAS, TX 75207	652	1/31/2019	TRU 2005 RE I, LLC 18-31431	\$33,381.93	A	\$0.00	A	Taxes being paid by debtor as they become due.
GREGG COUNTY LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ATTN: ELIZABETH WELLER, LAURIE A SPINDLER 2777 N. STEMMONS FRWY STE 1000 DALLAS, TX 75207	644	1/22/2019	TRU 2005 RE I, LLC 18-31431	\$33,381.93	S	\$0.00	S	Taxes being paid by debtor as they become due.
				\$33,381.93	A	\$0.00	A	
HARRIS COUNTY LINEBARGER GOGGAN BLAIR & SAMPSON, LLP JOHN P. DILLMAN PO BOX 3064 HOUSTON, TX 77253-3064	376	2/1/2018	TRU 2005 RE I, LLC 18-31431	\$483,117.62	A	\$0.00	A	Taxes being paid by debtor as they become due.
HARRIS COUNTY, ET AL LINEBARGER GOGGAN BLAIR & SAMPSON, LLP JOHN P. DILLMAN PO BOX 3064 HOUSTON, TX 77253-3064	119	5/15/2018	TRU 2005 RE I, LLC 18-31431	\$304,166.36	S	\$0.00	S	Taxes being paid by debtor as they become due.

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Toys "R" Us Property Company I, LLC

## Second Omnibus Objection

## Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
HARRIS COUNTY, ET AL LINEBARGER GOGGAN BLAIR & SAMPSON, LLP JOHN P. DILLMAN PO BOX 3064 HOUSTON, TX 77253-3064	377	9/22/2017	TRU 2005 RE I, LLC 18-31431	\$495,504.84	A	\$0.00	A	Taxes being paid by debtor as they become due.
HOUSTON COUNTY GEORGIA TAX COMMISSIONER PO DRAWER 69 PERRY, GA 31069-0069	650	6/12/2018	TRU 2005 RE I, LLC 18-31431	\$15,203.71	A	\$0.00	A	Taxes being paid by debtor as they become due.
HOUSTON COUNTY REVENUE COMMISSIONER PO DRAWER 6406 DOTHAN, AL 36304	343	5/4/2018	Toys "R" Us Property Company I, LLC 18-31429	\$1,489.71	P	\$0.00	P	Taxes being paid by debtor as they become due.
HUMBLE INDEPENDENT SCHOOL DISTRICT CARL O. SANDIN 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	5	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$51,245.92	S	\$0.00	S	Taxes being paid by debtor as they become due.
JACKSON COUNTY OREGON TAXATION OFFICE PO BOX 1569 MEDFORD, OR 97501	415	10/26/2018	Toys "R" Us Property Company I, LLC 18-31429	\$65,322.22 \$2,211.22	S P	\$0.00 \$0.00	S P	Taxes being paid by debtor as they become due.
KATY MANAGEMENT DISTRICT # 1 (HFBM4) CARL O. SANDIN 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	1	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$30,464.13	S	\$0.00	S	Taxes being paid by debtor as they become due.
LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90054-0110	640	1/17/2019	TRU 2005 RE I, LLC 18-31431	\$177,355.53	S	\$0.00	S	Taxes being paid by debtor as they become due.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
LUBBOCK CENTRAL APPRAISAL DISTRICT LAURA J. MONROE P.O. BOX 817 LUBBOCK, TX 79408	393	10/22/2018	TRU 2005 RE I, LLC 18-31431	\$59,491.15	S	\$0.00	S	Taxes being paid by debtor as they become due.
MARION COUNTY COLLECTOR P.O. BOX 970 OCALA, FL 34478-0970	414	9/17/2018	Toys "R" Us Property Company I, LLC 18-31429	\$50,593.21	S	\$0.00	S	Taxes being paid by debtor as they become due.
MCLENNAN COUNTY ATTN: DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	121	5/16/2018	TRU 2005 RE I, LLC 18-31431	\$17,767.82	S	\$0.00	S	Taxes being paid by debtor as they become due.
MCLENNAN COUNTY DIANE W. SANDERS P.O. BOX 17428 AUSTIN, TX 78760	642	1/24/2019	TRU 2005 RE I, LLC 18-31431	\$17,034.37	S	\$0.00	S	Taxes being paid by debtor as they become due.
				\$17,034.37	A	\$0.00	A	
MIAMI-DADE COUNTY TAX COLLECTOR FINANCE DEPT, TAX COLLECTION DIVISION 200 NW 2ND AVENUE, SUITE #430 MIAMI, FL 33128	359	4/2/2018	TRU 2005 RE I, LLC 18-31431	\$205,031.39	A	\$0.00	A	Taxes being paid by debtor as they become due.
MIDLAND COUNTY LAURA J. MONROE PO BOX 817 LUBBOCK, TX 79408	392	10/22/2018	TRU 2005 RE I, LLC 18-31431	\$1,892.59	S	\$0.00	S	Taxes being paid by debtor as they become due.
MONTEREY COUNTY TAX COLLECTOR PO BOX 891 SALINAS, CA 93902	513	11/12/2018	TRU 2005 RE I, LLC 18-31431	\$79,676.42	S	\$0.00	S	Taxes being paid by debtor as they become due.
MONTGOMERY COUNTY C/O LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064	442	11/1/2018	TRU 2005 RE I, LLC 18-31431	\$81,859.63	S	\$0.00	S	Taxes being paid by debtor as they become due.



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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
PIERCE COUNTY FINANCE DEPARTMENT 950 FAWCETT AVE, STE 100 TACOMA, WA 98402	17	4/2/2018	TRU 2005 RE I, LLC 18-31431	\$78,438.24	S	\$0.00	S	Taxes being paid by debtor as they become due.
RAMSEY COUNTY PROPERTY TAX RECORDS & ELECTION SERVICES ATTN TREASURER'S OFFICE 90 WEST PLATO BLVD SAINT PAUL, MN 55107	452	11/2/2018	TRU 2005 RE I, LLC 18-31431	\$129,282.00	S	\$0.00	S	Taxes being paid by debtor as they become due.
SEDGWICK COUNTY OFFICE OF THE COUNTY COUNSELOR ATTN: PATRICIA J. PARKER 525 N MAIN SUITE 359 WICHITA, KS 67203-3790	340	5/7/2018	Toys "R" Us Property Company I, LLC 18-31429	\$41,025.12	S	\$0.00	S	Taxes being paid by debtor as they become due.
SMITH COUNTY LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FREEWAY SUITE 1000 DALLAS, TX 75207	653	1/31/2019	TRU 2005 RE I, LLC 18-31431	\$21,216.47	A	\$0.00	A	Taxes being paid by debtor as they become due.
SMITH COUNTY C/O LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ATTN: ELIZABETH WELLER 2777 N. STEMMONS FREEWAY SUITE 1000 DALLAS, TX 75207	285	6/28/2018	TRU 2005 RE I, LLC 18-31431	\$23,811.54	S	\$0.00	S	Taxes being paid by debtor as they become due.
SMITH COUNTY LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ATTN: ELIZABETH WELLER, LAURIE A SPINDLER 2777 N. STEMMONS FRWY STE 1000 DALLAS, TX 75207	645	1/22/2019	TRU 2005 RE I, LLC 18-31431	\$21,216.47 \$21,216.47	S A	\$0.00 \$0.00	S A	Taxes being paid by debtor as they become due.
SNOHOMISH COUNTY TREASURER 3000 ROCKEFELLER AVE M/S 501 EVERETT, WA 98201	386	4/2/2018	TRU 2005 RE I, LLC 18-31431	\$74,412.40	S	\$0.00	S	Taxes being paid by debtor as they become due.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
SNOHOMISH COUNTY TREASURER 3000 ROCKEFELLER AVE M/S 501 EVERETT, WA 98201	394	10/23/2018	Toys "R" Us Property Company I, LLC 18-31429	\$41,057.12	S	\$0.00	S	Taxes being paid by debtor as they become due.
				\$41,057.12	P	\$0.00	P	
SNOHOMISH COUNTY TREASURER 3000 ROCKEFELLER AVE M/S 501 EVERETT, WA 98201	381	8/6/2018	TRU 2005 RE I, LLC 18-31431	\$37,458.58	A	\$0.00	A	Taxes being paid by debtor as they become due.
SONOMA COUNTY TAX COLLECTOR 585 FISCAL DR., STE 100 SANTA ROSA, CA 95403	568	11/13/2018	TRU 2005 RE I, LLC 18-31431	\$31,163.28	S	\$0.00	S	Taxes being paid by debtor as they become due.
TARRANT COUNTY ELIZABETH WELLER LAURIE A SPINDLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FRWY, STE 1000 DALLAS, TX 75207	387	7/9/2018	TRU 2005 RE I, LLC 18-31431	\$33,046.19	A	\$0.00	A	Taxes being paid by debtor as they become due.
TARRANT COUNTY ELIZABETH WELLER LAURIE A SPINDLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2777 N. STEMMONS FRWY, STE 1000 DALLAS, TX 75207	384	1/29/2018	TRU 2005 RE I, LLC 18-31431	\$36,350.81	A	\$0.00	A	Taxes being paid by debtor as they become due.
TAXING DISTRICTS COLLECTED BY POTTER COUNTY D'LAYNE CARTER P.O. BOX 9132 AMARILLO, TX 79105-9132	337	5/7/2018	Toys "R" Us Property Company I, LLC 18-31429	\$57,165.89	S	\$0.00	S	Taxes being paid by debtor as they become due.
TAXING DISTRICTS COLLECTED BY POTTER COUNTY D'LAYNE CARTER PO BOX 9132 AMARILLO, TX 79105-9132	651	1/29/2019	Toys "R" Us Property Company I, LLC 18-31429	\$50,561.90	A	\$0.00	A	Taxes being paid by debtor as they become due.

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Toys "R" Us Property Company I, LLC

## Second Omnibus Objection

## Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
THE WOODLANDS METRO CENTER MUD MICHAEL J. DARLOW 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	20	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$2,890.91 \$0.00	S P	\$0.00 \$0.00	S P	Taxes being paid by debtor as they become due.
THE WOODLANDS ROAD UTILITY DISTRICT # 1 MICHAEL J. DARLOW 1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	2	4/6/2018	TRU 2005 RE I, LLC 18-31431	\$5,919.47	S	\$0.00	S	Taxes being paid by debtor as they become due.
TOWNSHIP OF WAYNE DORSEY & SEMRAU, LLC ROBERT J. ROSSMEISSL 714 MAIN STREET P.O. BOX 228 BOONTON, NJ 07005	536	11/12/2018	Toys "R" Us Property Company I, LLC 18-31429	\$21,231.38	S	\$0.00	S	Taxes being paid by debtor as they become due.
TYLER INDEPENDENT SCHOOL DISTRICT C/O TAB BEALL, PERDUE BRANDON ET AL. PO BOX 2007 TYLER, TX 75710-2007	639	1/18/2019	TRU 2005 RE I, LLC 18-31431	\$38,134.27	S	\$0.00	S	Taxes being paid by debtor as they become due.
VENTURA COUNTY TAX COLLECTOR ATTN: BANKRUPTCY 800 S VICTORIA AVE VENTURA, CA 93009-1290	647	1/28/2019	TRU 2005 RE I, LLC 18-31431	\$32,362.16	S	\$0.00	S	Taxes being paid by debtor as they become due.
WICHITA COUNTY C/O PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP ATTN: JEANMARIE BAER PO BOX 8188 WICHITA FALLS, TX 76307	235	6/25/2018	Toys "R" Us Property Company I, LLC 18-31429	\$40,533.01	S	\$0.00	S	Taxes being paid by debtor as they become due.
WICOMICO COUNTY, MARYLAND FINANCE OFFICE PO BOX 4036 SALISBURY, MD 21803	456	10/29/2018	TRU 2005 RE II Trust 18-31432	\$25,141.72	S	\$0.00	S	Taxes being paid by debtor as they become due.

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Toys "R" Us Property Company I, LLCSecond Omnibus Objection  
Tax Claims - Paid by Debtor

Claimant Name and Address	Claim #	Claim Date	Debtor	Claim		Modified Claim		Reason for Modification
				Amount *	Class	Amount *	Class	
YAKIMA COUNTY TREASURER PO BOX 22530 YAKIMA, WA 98907	649	6/14/2018	TRU 2005 RE I, LLC 18-31431	\$16,155.72	A	\$0.00	A	Taxes being paid by debtor as they become due.
YAKIMA COUNTY TREASURER PO BOX 22530 YAKIMA, WA 98907	196	6/14/2018	Toys "R" Us Property Company I, LLC 18-31429	\$16,155.72	S	\$0.00	S	Taxes being paid by debtor as they become due.
<b>Totals for 60 Claims</b>				<b>\$3,918,981.84</b>		<b>\$0.00</b>		

**Exhibit B**

**Atkinson Declaration**

Michael A. Condyles (VA 27807)  
Peter J. Barrett (VA 46179)  
Jeremy S. Williams (VA 77469)  
**KUTAK ROCK LLP**  
901 East Byrd Street, Suite 1000  
Richmond, Virginia 23219-4071  
Telephone: (804) 644-1700  
Facsimile: (804) 783-6192

*Co-Counsel to Hill Street Properties LLC*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

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In re:	)	
	)	Chapter 11
	)	
TOYS “R” US PROPERTY COMPANY I, LLC, <i>et al.</i> <sup>1</sup>	)	Case No. 18-31429 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

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**DECLARATION OF MICHAEL ATKINSON IN SUPPORT OF HILL STREET  
PROPERTIES LLC’S SECOND OMNIBUS OBJECTION TO CERTAIN (A) REDUCED  
CLAIMS, (B) INSUFFICIENT DOCUMENTATION CLAIMS, (C) SATISFIED LEASE  
CLAIMS, (D) NO LIABILITY CLAIMS, AND (E) SATISFIED TAX CLAIMS**

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I, Michael Atkinson, hereby declare under penalty of perjury:

1. I am a Principal with Province, Inc. (“Province”), a restructuring advisory services firm with numerous offices throughout the country.<sup>2</sup> I, along with my colleagues at Province, have been engaged by Hill Street Properties LLC (“Hill Street”) to provide various restructuring and financial services. In my current position with Hill Street, I am responsible for all claims management related matters. I am generally familiar with the Propco I Debtors’ day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among

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<sup>1</sup> The debtors in these chapter 11 cases, Toys “R” Us Property Company I, LLC. and its debtor affiliates (collectively, the “Propco I Debtors”) along with the last four digits of each Propco I Debtor’s federal tax identification number, are set forth in the *Final Order (I) Directing Joint Administration of Hill Street’ Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 94].

<sup>2</sup> Capitalized terms used but not otherwise defined in this Declaration have the meanings given to them in the Objection.

other things, the Propco I Debtors' liabilities and the amount thereof owed to their creditors as of the Petition Date. I am above 18 years of age, and I am competent to testify.

2. I submit this declaration (this "Declaration") in support of *Hill Street Properties LLC's Second Omnibus Objection to Certain (A) Reduced Claims, (B) Insufficient Documentation Claims, (C) Satisfied Lease Claims, (D) No Liability Claims, and (E) Satisfied Tax Claims* (the "Objection") and am directly, or by and through the Hill Street's advisors and personnel, familiar with the information contained therein and the exhibits and schedules attached thereto. I am authorized to submit this declaration on Hill Street's behalf. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Propco I Debtors' operations and finances, information learned from my review of relevant documents, and information I have received from other members of the Hill Street's management, Hill Street's employees or Hill Street's advisors. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel. If I were called upon to testify, I could and would testify competently to the facts set forth in this Declaration on that basis.

3. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, considerable time and resources have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed against the Propco I Debtors in the chapter 11 cases. In evaluating the Disputed Claims, Hill Street and/or its advisors have thoroughly reviewed the Propco I Debtors' books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, if any, and have determined that each Disputed Claim should be modified or disallowed and expunged as set forth in the Objection. As such, I believe that the modification or expungement and disallowance of the Disputed Claims on the terms set forth in the Objection is appropriate.

**I. Reduced Amount Claims**

4. To the best of my knowledge, information, and belief, Hill Street and/or its professionals have determined that the Proofs of Claim listed on **Schedule 1** to the Order do not accurately reflect current amounts owed by the Propco I Debtors according to their books and records. After carefully reviewing the Reduced Amount Claims in good faith, utilizing due diligence by appropriate personnel, I believe that each of Reduced Amount Claims should be reduced to have the claim amounts depicted in the “Modified Claim” column of **Schedule 1** to the Order. Failure to modify such Proofs of Claim could result in the relevant claimants receiving a better recovery than other similarly situated creditors, even though such recovery is not warranted. As such, I believe the reduction of the Reduced Amount Claims on the terms set forth in the Objection is appropriate.

**II. Insufficient Documentation Claims**

5. To the best of my knowledge, information, and belief, Hill Street and/or its advisors have determined that the Proofs of Claim listed on **Schedule 2** to the Order do not provide sufficient information to enable the Hill Street to determine whether or not such claim may be valid, and, therefore, do not represent valid Proofs of Claim against the Propco I Debtors’ estates. If the Insufficient Documentation Claims are not disallowed and expunged, the relevant claimants may be improperly paid on account of interests that do not exist. As such, I believe the disallowance and expungement of the Insufficient Documentation Claims on the terms set forth in the Objection are appropriate.

**III. Satisfied Lease Claims**

6. To the best of my knowledge, information, and belief, Hill Street and/or its advisors have determined that, based on its review of the Proofs of Claim and a thorough analysis of the



Propco I Debtors' books and records, the Satisfied Lease Claims identified on **Schedule 3** to the Order have been paid or otherwise settled and the Propco I Debtors no longer have any outstanding liabilities associated therewith. Failure to disallow and expunge the Satisfied Lease Claims could result in the applicable claimants receiving multiple recoveries against the Propco I Debtors' estates, to the detriment of other similarly situated creditors. Moreover, elimination of the Satisfied Lease Claims will enable Hill Street to maintain a more accurate claims register. As such, I believe the disallowance and expungement of the Satisfied Lease Claims on the terms set forth in the Objection is appropriate.

#### **IV. No Liability Claims**

7. To the best of my knowledge, information, and belief, Hill Street and/or its professionals have determined that the Proofs of Claim listed on **Schedule 4** to the Order do not accurately reflect amounts owed by the Propco I Debtors according to a thorough analysis of the Propco I Debtors' books and records, and, therefore, do not represent valid Proofs of Claim against the Propco I Debtors' estates. Failure to disallow and expunge the No Liability Claims could result in the relevant claimants receiving an unwarranted recovery against the Propco I Debtors to the detriment of other similarly situated creditors. As such, I believe the disallowance and expungement of the No Liability Claims on the terms set forth in the Objection is appropriate.

#### **V. Satisfied Lease Claims**

8. To the best of my knowledge, information, and belief, Hill Street and/or its advisors have determined that, based on its review of the Proofs of Claim and a thorough analysis of the Propco I Debtors' books and records, the Satisfied Tax Claims identified on **Schedule 5** to the Order have been paid or otherwise settled and the Propco I Debtors no longer have any outstanding liabilities associated therewith. Failure to disallow and expunge the Satisfied Tax Claims could

result in the applicable claimants receiving multiple recoveries against the Propco I Debtors' estates, to the detriment of other similarly situated creditors. Moreover, elimination of the Satisfied Tax Claims will enable Hill Street to maintain a more accurate claims register. As such, I believe the disallowance and expungement of the Satisfied Tax Claims on the terms set forth in the

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge, information, and belief.

Dated: March 21, 2019

Respectfully submitted,

/s/ Michael Atkinson

Michael Atkinson, Principal  
Province, Inc.